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Statutes  
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Canada. Laws, statutes, etc.  
(Indexes)  
Consolidated index to customs  
law and regulations. [1959  
rev. ed.]





Canada. Laws, statutes, etc. (Indexes)



# Consolidated Index to Customs Law and Regulations

[1959 rev. ed.]



[Ottawa, 1960]

Department of National Revenue  
Customs and Excise Division





Statutes  
Can

1959 Revised Edition

The information listed herein is obtained  
from the following sources:

The Customs Act,

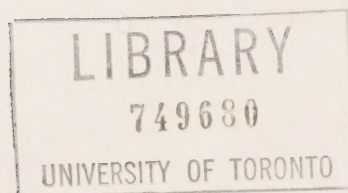
The Customs Tariff,

Customs Memoranda,

Book of Instructions for Port  
Officers,

Excise Circulars, and

Other Official Publications





## INTRODUCTION

This index contains specific references to the law, regulations and instructions in the Customs Act, Customs Tariff and the "D" series of Customs Memoranda. It was primarily compiled for the exclusive use of Customs-Excise employees, but because of popular demand it is now made available to anyone who may have occasion to need it.

Copies of the Statutes, Office Consolidation of the Customs Tariff, Customs Memoranda ("D" series), are also obtainable on a subscription basis on application to the Superintendent of Publications, Department of Public Printing and Stationery, Ottawa (the Queen's Printer).

This index is not intended, in any way, to supplant published regulations. It is for reference purposes only. Revisions are made, as and when required, by means of revised pages. When references shown in the index are used, the publication referred to should be examined carefully to ensure that the latest and most complete information on the particular subject is obtained. Suggestions toward improvement are invited.

### Notice to Subscribers:

Instructions to Port Officers (IPO), which are also referred to in this index, are not distributed outside the Customs-Excise service. These purely administrative directives may be recognized by the oblique symbol (/) and No. appearing as a suffix to the regular "D" Serial Nos.



David Sim  
Deputy Minister of National Revenue,  
Customs and Excise.

Ottawa  
December 1960.





## ABBREVIATIONS USED

ACD Act	Animal Contagious Diseases Act
Ad/	General Administration section IPO
AEC Act	Atomic Energy Control Act
App	Appendix
Att	Attachment
b/1	bill of lading
BP	British Preferential
C	Series "C" Excise Circulars
CA	Customs Act
CB	Currency Bulletin
CDP Act	Canada Dairy Products Act
C-E	Customs-Excise
CHB	Custom-house Broker
CS Act	Canada Shipping Act or Civil Service Act (whichever applies)
CT	Customs Tariff
CTO	Chief Treasury Officer
CWB Act	Canadian Wheat Board Act
D	} Customs Memoranda grouped under a general subject heading
D1-1, D4-1, D16-1, etc.	
D1/1, D4/1, D16/1, etc.	IPO pages associated with "D" Memoranda
D/B	Drawback
DBS	Dominion Bureau of Statistics
DI&P Act	Destructive Insect and Pest Act
D of A	Department of Agriculture
DOT	Department of Transport
DPW	Department of Public Works
DTC	Department of Trade and Commerce
EA	Excise Act
E&IP Act	Export and Import Permits Act
En/	Enforcement of Customs Act section IPO
ES/	Equipment, Supplies and Stamps section IPO
et al	and others
et seq	and following
ET	Excise Tax
ETA	Excise Tax Act
F Act	Fisheries Act or Fertilizers Act (whichever applies)
FAO	Food and Agriculture Organization
F&D Act	Food and Drugs Act
FI Act	Fish Inspection Act
FMV or f.m.v.	Fair Market Value
FV&H Act	Fruit, Vegetable and Honey Act
G in C	Governor in Council

# ABBREVIATIONS USED - con.


I Act	Immigration Act
I&S Act	Inspection and Sale Act
ICAO	International Civil Aviation Organization
IIL Act	Importation of Intoxicating Liquors Act
ILO	International Labour Office
Inc	including, inclusive
IPO	Book of Instructions for Port Officers
LCL	less than carload lot
LS&LSP Act	Live Stock and Live Stock Products Act
M&CF Act	Meat and Canned Foods Act
MI Act	Meat Inspection Act
MFN	Most-Favoured-Nation
MPI Act	Maple Products Industry Act
NATO	North Atlantic Treaty Organization
ncv	no commercial value
nsf	not sufficient funds
NR Act	National Revenue Act
O&ND Act	Opium and Narcotic Drugs Act
OC	Order in Council
PA	Power of Attorney
PCP Act	Pest Control Products Act
Pe/	Personnel Section IPO
PMM Act	Precious Metals Marking Act
PO	Post Office
RCAF	Royal Canadian Air Force
RCMP	Royal Canadian Mounted Police
Regns	Regulations
S Act	Seeds Act
Sch	Schedule
SPL	Special Permit Licence
ST	Sales Tax
T Act	Transport Act
TB	Tariff Board
TI	Tariff Item
UCL	Unclaimed List
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
USAF	United States Air Force



## GENERAL GROUPINGS

Attention is drawn to the following list of PRINCIPAL general sections of the index. When consulting the section on "Forms", it will be well to keep in mind also the groupings on "Bonds", "Claims", "Entry", "Invoices", "Report", etc.

Abandoned, etc.	Fees	Radio, etc.
Accounts	Firearms, etc.	Railways
Agent	Fish	Receipts
Aircraft, etc.	Forms	Refund Claims
Animals	Fruits and Vegetables	Regulations
Appraisal		Remissions
	Gauging	Report
Baggage	Gifts	Returned Goods
Bonds	Grain Products	
Books		Sale of Goods, etc.
Brokers	Immigration	Samples
	Importation	Seals
Cameras, Films, etc.	Insurance	Seeds
Certificates	In Transit	Seizures, etc.
Cheques	Invoices	Settlers
Claims		Ships Stores
Classification	Landing, etc.	Short Landed
Clearance	Legal Process	Shows, etc.
Containers, etc.	Licences	Smuggling
		Special Duty
	Manifesting	Special Service
Damage	Marking	Stamps
Definitions	Marks and Numbers	Statistics
Description		Storage
Diplomatic	Narcotic Products	Supplies
Drawback		Tariff
Duties	Oaths, etc.	Temporary Admission
	Officers	Tobacco Products
		Tourists
	Penalties	Trade Agreements
Entry	Permits	
Examination	Ports	Valuation
Excise	Postal	Vehicles
Exemption, TI 703b	Prohibited Goods	Vessels
Exhibitions, etc.	Publications	
Exportation		Warehousing
Express	Quarantine	Weights, etc.
		Wines and Spirits



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## ABANDONED, FORFEITED OR UNCLAIMED GOODS

advertising matter (TI 178) .....	D49/9
damaged, importer may abandon to Crown .....	CA58(2)
destruction	
goods that are not the goods ordered.....	D16-2
- special service, importers premises .....	D26/8
- value when reduced to scrap .....	D16-2(9)
disposal procedure.....	D20/31
donation to charitable institutions.....	D20/36
firearms and offensive weapons see also "FIREARMS"	
disposal or destruction .....	D20/37
inflammable or explosive	
articles from Armed Forces abroad.....	D44/97
in transit goods	
held in sufferance .....	D20/32
liquors, intoxicating	
destruction procedure .....	D20/38
warehoused .....	D20/38
packages received in bad order.....	D20/40
postal packages unclaimed	
alternative addresses.....	D44/93
disposition if undelivered within 60 days .....	D44/93
notification to addressee .....	D44/93
or refused.....	D44/92
return to PO authorities .....	D44/93
prohibited goods (TI 1201) .....	D49/49
receipts (form K 21)	
merchandise abandoned to the Crown .....	D20/40
removal to Queens warehouse	
careful description on manifest .....	D20/41
15th & last day of month.....	D20/31
- daily basis from express branch, if no cartage charges ....	D20/31
marked with manifest No. and initials of transportation	
company .....	D20/31
notification to consignee (form E 44).....	D20/31
sale of unclaimed see also "SALE OF GOODS".....	D20/32
every 6 months, - 15th April & 15th October .....	D20/32
goods to be ticketed.....	D20/32
marking of rings, etc. (PMM Act) .....	D20/41
pro rating of charges (form K 8) .....	D20/34
settlers effects, unclaimed	
to remain in sufferance .....	D20/32

ABANDONED, FORFEITED OR UNCLAIMED GOODS (con.)

shipment to concentration points.....	D20/36
careful description on manifest.....	D20/41
cheapest transportation method.....	D20/37, D20/39
cigarettes.....	D20/38, D20/39
designated points .....	D20/36
on hand at least 2 months and of sufficient value.....	D20/36
only goods suitable for sale and of sufficient value.....	D20/41
semi-annually, - 15th March & 15th September.....	D20/36
transportation charges prepaid.....	D20/39
under manifest .....	D20/37, D20/39
ships stores, unclaimed.....	D19(10)
small quantities, uneconomical to advertise .....	D20/33
tobacco, cigars and cigarettes	
destruction.....	D20/38
shipment to veterans hospitals, etc. ....	D20/38
unclaimed	
after 30 days, recorded on form A 18.....	D25/11
goods to Queens warehouse .....	D3/5, D25/7
used clothing	
destroyed, if not suitable for donation.....	D20/33
donation to charitable institutions.....	D20/33
warehoused, importer may abandon.....	CA77

ABATEMENT OF DUTIES

damaged goods                      see "DAMAGE"

ACCOUNTS see also "CHEQUES", "BOOKS, RECORDS, ETC."

advertising, authorization required.....	D27/42
cash books	
amount on entry to correspond .....	D44/31
cashier, checking computer's figures.....	D44/31
collections recorded at time received.....	D27/11
excise duty and tax	
closed simultaneously with stamp record .....	ES/54(30)
verification of stamp sales .....	ES/53(23)
'nil' entries recorded.....	D44/31
sundry collection	
details required.....	D27/12
fees for copies of documents .....	D15(1)
forfeited deposit, brokers examination .....	D11/2
licence fees, brokers.....	D11/1



## ACCOUNTS (con.)

## cash books (con.)

## sundry collection (con.)

seizure revenue .....	D27/12, En/26
special services .....	see also "SPECIAL SERVICE" D27/37
- release of goods on form C 9 .....	D44/53
storage charges, unclaimed goods .....	D20/32
warehouse licence fees .....	D20/3
witness fees, seizure actions .....	En/27

Collector's official bank account .....	D27/30
authority to sign cheques .....	D27/29
bank manager's monthly statement to Collector .....	D27/31
deposits	
brokers examinations .....	D11/2
form C 9 .....	D44/50

expenditures from imprest account .....	D27/40
returns from sale of unclaimed goods .....	D20/34
revenue not to be deposited .....	D27/30
special deposits .....	D27/30
tourists deposits outstanding .....	D27/31
withdrawals, only by official cheque .....	D27/30

## contingent, form K 5

closing fiscal year .....	D27/46
statement of contingent advance balance .....	D27/46

## convoy service

circuses, shows, etc. ....	D4-3(3c)
----------------------------	----------

## deposit receipts and drafts

addresses of Agents, Bank of Canada .....	D27/23
forwarded to Agent, Bank of Canada .....	D27/23
interdepartmental transactions .....	D27/23
memo to Chief Treasury Officer .....	D27/23

preparation of bank draft by Customs .....	D27/23
remittance of revenue .....	D27/23
source of remittance .....	D27/23

## duty and taxes

circuses and sideshows .....	D4/20
------------------------------	-------

## expense

advances	
seizure action .....	En/27
candidates appearing before rating boards .....	Pe/21
excise establishments outside municipality .....	D21/25
relief or temporary duty .....	see also "OFFICERS"
per diem allowance .....	Pe/61

(21/X/60)

## ACCOUNTS (con.)

## expense (con.)

removal .....	Pe/181
advance, accountable .....	Pe/181, Pe/190
application of regulations .....	Pe/183
baggage, excess .....	Pe/185
definitions .....	Pe/181

expenses not authorized.....	Pe/187
foreign service.....	Pe/191
application of regulations .....	Pe/191
auto mobile, shipment of .....	Pe/192
death etc., during .....	Pe/191
dependents, moved elsewhere .....	Pe/193

dependents, over 21 years of age .....	Pe/191
household effects .....	Pe/192
- following training .....	Pe/193
- limitations .....	Pe/193
- storage .....	Pe/193

railway accommodation.....	Pe/192
retirement, resignation, etc. while serving abroad...	Pe/191

gratuities.....	Pe/187
to movers and packers .....	Pe/187

## household effects

approval of Deputy Head .....	Pe/184
claims for loss .....	Pe/187
estimates and their approval .....	Pe/184
insurance .....	Pe/185

packing, crating and carting .....	Pe/186
quantity limited.....	Pe/185
shipped by most economical method.....	Pe/185
storage .....	Pe/185

incidental.....	Pe/187
laundry and valet services.....	Pe/186
leased premises.....	Pe/186
list of estimated.....	Pe/181
lodging, meals, etc. ....	Pe/186
other expenses .....	Pe/186

payment .....	Pe/190
claims for .....	Pe/190

procedure .....	Pe/183
receipts required.....	Pe/181, Pe/190
transportation ticket stubs .....	Pe/190



## ACCOUNTS (con.)

## expense (con.)

## removal (con.)

regulations .....	Pe/181
supplementary administrative orders.....	Pe/190
taxi charges .....	Pe/187
telephone and telegraph charges .....	Pe/187
temporary accommodation .....	Pe/186

transportation, employee and dependents .....	Pe/184
automobile, privately-owned.....	Pe/184
most economical and suitable means.....	Pe/184
rail, air or sea.....	Pe/184
stop-overs.....	Pe/184

## seizures

in duplicate.....	En/25
-------------------	-------

## transportation

examination of USAF and RCAF aircraft.....	D26/10
--	--------

## travel

advances      see also "OFFICERS, travel regulations".	Pe/239
standing .....	Pe/239
- statement, end of fiscal year.....	Pe/240
trip advance .....	Pe/215, Pe/239
- balance refunded within 10 days .....	Pe/239
- memo giving address where cheque to be sent.....	Pe/239
- statement, end of fiscal year.....	D27/46
detail of disbursements required.....	Pe/225
gratuities .....	Pe/241
items unnecessarily incurred.....	Pe/227
privately owned automobiles	
authority to use on official business .....	Pe/240

## relieving officers      see also "OFFICERS"

district.....	Pe/240
regular port officers.....	Pe/240

## supporting receipts..... Pe/225, Pe/241

transportation .....	Pe/242
return tickets .....	Pe/242
street car tickets.....	Pe/242
taxi or car hire.....	Pe/242

## warehouse service charges..... D20/3

## fiscal year

closing .....	D27/46
new serial numbers .....	Ad/13

ACCOUNTS (con.)

locks on vaults and safes .....	D27/48
overtime .....	see "OVERTIME"
receipts for duties paid.....	D44/33
remittances received in mail for duties, etc. (form T 45) ....	D27/38
brokerage fees on validated entries .....	D44/60
repairs to office machines .....	ES/5
revenue.....	D27/11
amounts must correspond with computing clerks figures...	D27/11
bank deposit, form K 17 .....	D27/11
breakdown of excise taxes, form K 10 or K 10B .....	D27/26
breakdown, sales and excise taxes .....	D27/25
care in transcribing figures .....	D27/12
cashier to compare with figures on entry .....	D27/11
collected on behalf of other Departments.....	D27/23
collections recorded in proper cash books .....	D27/11
credited to Receiver General of Canada.....	D27/11
deposit receipts and drafts .....	
special services.....	D27/37
outports, - procedure .....	D27/16
parts of ports, - procedure .....	D27/16
ports remitting daily .....	D27/22
ports remitting weekly.....	D27/22
final returns for month.....	D27/11
procedure .....	D27/11
Receiver General account, - customs and excise revenue	D27/11
returns, every Friday .....	D27/11
when collections are \$25 or over .....	D27/11
proceeds from sale of unclaimed goods .....	D20/37
regular remittances .....	D27/11
remittance days on holidays, Sundays, etc. ....	D27/11
revenue for other Departments .....	D27/11
seals, motor vehicle transport.....	D3(37)
sick mariners' dues .....	D18/5
special service .....	
Collector to bill persons accommodated .....	D27/38
monthly statement.....	D27/38
when officers may collect from persons accommodated....	D27/37
uncollectable debts due the Crown .....	D44/14
U.S. and U.K. funds tendered for deposits, duties, etc. ....	D27/20

ACTION, court .....

see "LEGAL PROCESS"

ADJUSTMENT, REPAIRS OR TEST

export or import for .....

see "REPAIRS"



## ADVERTISING AND ADVERTISING MATTER

accounts for advertising .....	D27/42
imported (TI 178) .....	D49/9
bundles for distribution by mail.....	D49/9
shipments aggregating 1 lb. to several addressees .....	D49/9
newspaper, sale of goods by public auction.....	D20/33
prepayment of duties       see "STAMPS"	

## ADVICE NOTES

airlines carrying goods.....	D24/5
copy for Customs .....	D25(9)
information required .....	D25(9)
transportation companies to furnish .....	D25(9)

ADVICE NOTE MANIFESTS       see "MANIFESTING"

AFFIDAVIT                       see "OATH"

AFFIRMATION                    see "OATH"

## AFRICA, UNION OF SOUTH

BP tariff .....	CT3(2)
designated country (MI Act) .....	D55-18
designated country (TI 708).....	D49-20(1)
tariff treatment .....	D48-1
trade agreement .....	CT page 13 (notes)

AGE CERTIFICATES               see "CERTIFICATES"

## AGENT

custom-house broker            see also "BROKERS".....	D11
making entry outwards.....	CA90
may make entry, or execute bonds, etc.....	CA115, CA117
application of this section .....	CA117(3)
form of appointment .....	CA115(2)
official seal .....	CA117(1)
signature .....	CA117(2)
may transact Customs business, - written authority .....	CA114
power of attorney	
appointment of substitute .....	D14(2)
change in legal status .....	D14(6)
conditions for granting .....	D14(4)
executed in presence of witness .....	D14(4)

AGENT (con.)

power of attorney (con.)	
forms E 65, E 66	see also "FORMS"..... D14(1)
form E 68 (ET Collections).....	D14(Note)
National Defence .....	D14/1
not essential for shipment to \$200 on B 16 entries.....	D14(7)
release of goods on form C 9, C-H brokers.....	D44/48
renewal.....	D14(3)
revocation.....	D14(5)
short form	
attached to port copy of invoice .....	D14(8)
effects of NATO personnel.....	D52/13
sample form.....	D14
single shipments only.....	D14(8)
travellers exemption (TI 703b(2)).....	D49/15
verification at one port for clearance of goods	
on small collections entry at another port.....	D44-1(21)
void after six years .....	D14(3)
preparation of export entries.....	D22/1
AID, POWER TO CALL IN .....	CA138
AIRCRAFT, AIR TRAFFIC, ETC.	
aircraft	
defined	see "DEFINITIONS"
imported for repairs .....	D4/7
armed services of Canada and friendly nations, reporting .....	D24/14
baggage	
aircraft to await examination.....	D2(2)
delayed baggage declaration (form A 23) .....	D24(9)
bonded carrier, defined .....	D16-2(2a)
bonding of goods transported	
advice notes .....	D24/5
airlines authorized.....	D24/11
in bond goods carried by passenger (form E 29B) .....	D24/11
Canadian	
repairs abroad	see also "REPAIR"..... D5(4), D5/1
repairs and overhauls abroad.....	D24/11
clearance	see "CLEARANCE"
company owned, - examination .....	D24/11
	see also "AIRCRAFT, ETC., privately owned"
drawback	see "DRAWBACK"
goods transshipped by air carrier	
penalty levied against original carrier.....	D24/1



outward report and clearance .....	D24/5
passengers proceeding in same aircraft to another port.....	D24(8)
RCAF and DND .....	D24/15
shortages .....	D24(5)
spot check of goods at first airport of arrival.....	D24/2
transatlantic passengers and their baggage .....	D24/4
transshipped by air carrier.....	D24/1

AIRCRAFT, AIR TRAFFIC, ETC. (con.)

invoice forms, Y 30 specimen .....	D43(App.13)
list of authorized Customs airports .....	D9
manifests .....	see "MANIFESTING"
nursery stock importations (DI&P Act) .....	D55-3(5), (6)
overages, - handling procedure .....	D24/3
overhauled and repaired in U.S.A. ....	D5/5
penalty entries, procedure .....	D24/2
permits .....	
non-scheduled commercial flights by U.S. airlines .....	D24/18
non-scheduled charter commercial flights by foreign carriers .....	D24/17
ports of destination in Canada .....	D24/6
privately owned aircraft .....	
clearance at first port of arrival .....	D24(7)
goods or equipment for a subsidiary company .....	D24(7)
goods or equipment may be remanifested .....	D24(7)
not permitted to board and discharge goods or passengers in .....	
Canada .....	D24(7)
passengers from abroad .....	D24(7)
quarantine regulations, - vaccination requirements .....	D18/4
reporting .....	see "REPORT"
search and rescue operations .....	D24/12
search of aircraft .....	En/28
seizure penalties .....	see "SEIZURES"
ships stores .....	see also "SHIPS STORES" .....
shortages .....	D19
claim entertained only when receiving port is also airport of .....	
arrival .....	D24/2
special service .....	see also "SPECIAL SERVICE" ...
sufferance warehouses .....	D26(3), D26/1
USAF and RCAF, transportation expenses re examination .....	D24/11
	D26/10

ALASKA

in transit travel, between U.S.A. and .....	D1/20
---	-------

ALBANIA

export control (E&IP Act) .....	D55-23(12)
---------------------------------	------------

ALBERTA

exportation of game .....	D54-2(1)
---------------------------	----------

ALGERIA

transit authorization certificates (E&IP Act) .....	D55-23(25)
---	------------



## ALLOWANCES

damaged goods	see "DAMAGE"	
deferred quantity - special duty	.....	CT6(regns), D43(26)
deficiencies in warehouse	see "WAREHOUSING"	
freight, to be shown on invoices	.....	CT6(regns), D43(20)
tare and draft of packages	.....	CA49

## AMENDING ENTRIES see "ENTRY"

## ANIMALS see also "FOWL"

animal, defined (ACD Act)	.....	D55-1(1b)
birds of the parrot family, defined (ACD Act)	.....	D55-1(1d)

## bonded warehouses, class II

cattle and swine, slaughtered in bond	.....	CA78
powers of G. in C. to make regulations	.....	CA273(a)
horses for exhibition (TI 700)	.....	D20(14.4)
horses, sheep and cattle for feeding and pasturage	.....	D20(14)

## exportation

controlled (E&IP Act)		
- Lacombe swine	.....	D55-23(13)
- livestock	.....	D55-23(17)
deer, power of G. in C. to make regulations	.....	CA273(q)
game (Provincial)	.....	D54-2
livestock, monthly statement to D of A	.....	D22/8
temporarily and returned to Canada (TI 1)	.....	D49-9(6)

exportation to places other than U.S.A. (ACD Act)	.....	D55-1(17)
cattle, Nfld. to St. Pierre or Miquelon	.....	D55-1(17)
sheep, Nfld. to St. Pierre or Miquelon	.....	D55-1(17)

exportation to U.S.A. (ACD Act)	.....	D55-1(16)
American horses returned	.....	D55-1(16)
birds of the parrot family	.....	D55-1(16)
Canadian horses, for exhibition, racing, etc.	.....	D55-1(16)
certificate of health	.....	D55-1(16)
slaughter hogs	.....	D55-1(16)

## importation

free, and subsequently sold	.....	CA220
-----------------------------	-------	-------

## improvement of stock (TI 1) see also "CERTIFICATES"

certificate and declaration required	.....	D49-9(1)
certificate of registration of ownership	.....	D49-9(2)
entry on payment of duty if certificate not produced	.....	D49-9(5)
exported temporarily and returned	.....	D49-9(6)
horses	.....	D49-9(3)
information re certificates and records	.....	D49-9(3)
may be shipped in bond from frontier to destination	.....	D49-9(2d)

ANIMALS (con.)

importation (con.)

livestock

as settlers effects (TI 705)..... D49-16  
master may unload without report ..... CA110

rabbits (TI 2a)

certificate required..... D49-8(1)  
form of certificate and breeder's declaration..... D49-8(2)  
importer's declaration..... D49-8(3)  
refund claims (TI 1)..... D16-1(6)

semen, improvement of stock (TI 786)

Customs procedure..... D49-13(9), (10)  
delivery expedited..... D49-13(4)  
entry on payment of duty if certificate not produced..... D49-13(5)  
  
form of export declaration prescribed..... D49-13(8), (1)  
information re permits and certificates..... D49-13(10)  
permit required..... D49-13(1), (3)  
(11)  
registration..... D49-13(2)  
weights of live cattle (TI 5(a))..... D49/30

importation at certain ports only (ACD Act)

monkeys..... D55-1(13)

importation from certain countries (ACD Act)

dogs..... D55-1(8)  
originating in Canada and re-imported..... D55-1(8)

importation from countries other than U.S.A. (ACD Act)

certificate of release and quarantine formalities..... D55-1(12)  
D55-1(14)

importation from U.S.A. (ACD Act)

bees..... D55-1(9)  
D55-1(4)  
dogs, certificate required..... D55-1(8)  
seeing-eye, exemption..... D55-1(8)  
vaccination, nursing puppies..... D55/2

importation prohibited

mongoose, starlings, and non-game birds..... TI 1214  
swine, etc. from U.S.A. (ACD Act)..... D55-1(15)

inspection ports (ACD Act)

in transit through Canada..... D55-1(3)  
D55-1(11)  
dogs (ACD Act)..... D55-1(8)  
livestock may be watered and fed..... D25(44)

in transit through U.S.A. (ACD Act)

list of commodities to be detained for inspection (ACD Act).....	D55-1(15)
pets brought in by non-residents .....	D1-1(sch.)
quarantine stations (ACD Act).....	D55-1(2)
regulations under ACD Act.....	D55-1
seized, may be sold.....	CA157

animals, exhibition (ACD Act) .....	D55-1(10)
animals, training .....	D4-1(3), D4/2
dogs and other animals, shows and competitions, etc. ....	D4-1(3), D4/2
dogs, female, breeding purposes .....	D4/2
horses for racing .....	D4/5, D49/1

BP tariff.....	CT3(2)
rates of duty (W.I.T. Agr.).....	CT9

associations accepted as certifying authorities .....	D49-6(7)
certification.....	D49-6(5), D49/28
conditions for free entry.....	D49-6(2)

defined .....	D49-6(3)
examples of articles not antique .....	D49-6(4)
motor vehicles manufactured prior to 1/1/40 (TI 1215) .....	D49/63
see also "VEHICLES"	
seals of recognized authorities .....	D49-6(6)

from convictions            see "LEGAL PROCESS"  
rate or amount of duty    see "TARIFF BOARD"



APPRAISAL OF GOODS IMPORTED      see also "OFFICERS"

agricultural products - subsidized, from U.S.A.....	D46/6
appraisers oath of office.....	Pe/2
at least one package in every shipment to be examined.....	D44-1(25)
damaged goods - duty of appraiser.....	CA58(1)
fabrics - samples required .....	D49-25(1)
false swearing of owner .....	CA219
finality of classification or appraisal.....	CA43(1)
review by Deputy Minister .....	CA43(3)
review by Dominion Appraiser.....	CA43(2)
unless written request within sixty days .....	CA43(1)
forms C.1 and C.2, procedure .....	D44/9
fruit and vegetables	
defective or damaged.....	D46/8
garments and hats for designing and copying.....	D16-5(5)
government surplus goods .....	D46/4
of U.S. origin .....	D46/5
home market values abnormally low.....	D46/1
importer dissatisfied      see also "TARIFF BOARD".....	CA44(1)
note - small importations      see "FORMS, E 46"	
nylon waste.....	D46/17
plumbing fixtures from U.S.A.....	I-238
'prescribed', defined.....	CA43(6)
redetermination or re-appraisal.....	CA43(1), CA43(4)
appeals (prime or original entry) .....	D45(8)
effect.....	CA43(5)
instructions .....	D45/1
machinery, not made in Canada (TI 427a) .....	D49-18
port procedure, forms K.14C, K.14E .....	D45/3
request on form K.14.....	D45(1), D45/1
review by Deputy Minister .....	CA43(3), CA43(4)
decision .....	D45(8)
request form K.14D.....	D45(5)
review by Dominion Appraiser.....	CA43(2)
decision.....	D45(4)
within 2 years of date of entry .....	CA43(2)(b)
used or 2nd hand goods .....	D45/5
requests for information .....	D45/5

## APPRAISAL OF GOODS IMPORTED (con.)

regulations, - powers of G. in C. to establish .....	CA283
sampling for duty.....	CA53
settlers effects (TI 705, 705a) .....	D49/36
motor vehicles (form E 46) .....	D49/37
shipments valued less than \$200	
arriving by post, baggage or express .....	D44/73
sugar - decision re quality .....	CA42(2)
Tariff Board .....	see "TARIFF BOARD"
textile imports from U.S.A. ....	D46/12
cotton textiles .....	D46/15
wool fabrics .....	D46/14
valuations and values .....	see "VALUATIONS"

## ARGENTINA

designated country (MI Act) .....	D55-18
settlers effects (TI 705) .....	D49-15
tariff treatment.....	D48-1

## ARMED SERVICES

automobiles	
NATO and Commonwealth personnel.....	D52-8
U.S. personnel in Nfld.....	D52-9
effects of NATO members	
clearance .....	D52/13
gifts of tobacco products	
disposition if undelivered within sixty days.....	D44/93
importations by members returning (TI 703c) .....	D49/24
used or 2nd hand automobiles, etc. (TI 1215) .....	D49/25
regimental dress or accoutrement imported .....	D49/44

## ARMS, ETC.

see "MUNITIONS", "FIREARMS"

## ARREST

see "LEGAL PROCESS"

## ASCENSION

BP tariff.....	CT3(2)
----------------	--------

export permits (E&IP Act) general Ex. 1

radioactive substances excluded ..... D55-23(Regns.)

import permits

see also "PERMITS"

general AE2 - 128, sealed reference sources ..... D55/62

general AE2 - 173, isotopes..... D55/62

general AE2 - 563, samples of uranium concentrates

returned..... D55/62

mercury disc charger ..... D55/63

paints and compounds containing radioactive substances..... D55/63

radioactive goods (TI 465a,b) ..... D55/63

Sun Ray radioactive finishing kits ..... D55/63

prohibited imports (AEC Act) ..... D55-24

Customs warehouse, charges regulations

see "FEES"

see "OFFICERS"

see "AGENT"

see "SALE OF GOODS"

BP tariff ..... CT3(2)

designated country (MI Act)..... D55-18

designated country (TI 708) ..... D49-20(1)

tariff treatment .....	D48-1
------------------------	-------

trade agreement..... CT page 13

(notes), D48-8

settlers effects (TI 705) ..... D49-15

tariff treatment	D49-1
	D48-1

see "VEHICLES"







BADGES.....	ES/27
lost or stolen	
list of Nos.....	ES/28
report to RCMP.....	ES/27
requisitioning .....	ES/1
worn on left breast.....	ES/22
BAGGAGE, TRAVELLERS see also "FORMS", "MANIFESTING", "TOURISTS, ETC."	
between Canada and U.S.A., - Minister may make regulations.	CA290
cards filed in bundles of 200 .....	D2(13)
checked, - goods cleared at 2 ports, form E 24 .....	D49/18
delayed baggage declaration (form A 23).....	D2(17), D24(9)
diverted en route, procedure.....	D2(14a)
examination	
arriving by train, vessel or aircraft .....	D2(2)
at first port of entry.....	D2(2)
- certain exceptions .....	D2(2)
co-operation of railway officials .....	D2(5)
diplomatic representatives (TI 706).....	D52-1(10), D52/2
see also "DIPLOMATIC REPRESENTATIVES"	
immigrants, co-operation, D of A.....	D55/1
nursery stock in passengers' baggage (DI&P Act).....	D55-3(7)
shipments valued less than \$200 .....	D44/73
small articles of high value .....	En/28
temporary exportation (form Y 38) .....	D2/3
- persons boarding incoming vessels .....	D18/9
exemption (TI 703b) see "EXEMPTIONS"	
garments and hats imported for designing and copying .....	D16-5(5)
G. in C. may make regulations.....	CA273(c)
in transit through Canada	
highway carriers, manifest A 8 1/2.....	D2/1
procedure at port of exit.....	D2(12)
in transit through U.S.A., on re-entry to Canada .....	D2(16)
merchandise not for sale	
appraisal note (form E 46) .. .	D44-1(19)
non-residents personal.....	D1-1(7)
railway material carried in baggage cars.....	D2/4
regulations.....	D2(1)



BAGGAGE, TRAVELLERS (con.)

shipments valued not over \$200	
entry form B.16 .....	D44-1(2)
tools of trade .....	D4/5
transportation company to	
attach baggage cards, forms A.20 or A.21 .....	D2(3)
deliver in bond baggage to Customs .....	D2(3)
notify passengers to have hand baggage ready for examination	D2(5a)
unlawful importation .....	CA183

BAHAMAS (WI)

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1

BANKRUPTCY OF OWNER

administrator, etc., may take oath or pass entry .....	CA30
--	------

BARBADOS (WI)

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1

BASUTOLAND

BP tariff .....	CT3(2)
-----------------	--------

BECHUANALAND PROTECTORATE

BP tariff .....	CT3(2)
-----------------	--------

BEEES AND HIVES

see "ANIMALS"

BELGIUM

designated country, NATO (TI 708) .....	D49-20(1)
settlers effects (TI 705) .....	D49-15
tariff treatment .....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)

BEQUEST

see "GIFTS AND DONATIONS"

BERMUDA

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1

partner may execute .....	CA117(1)
payment of duty and taxes by uncertified cheques.....	D27(2), D27/1
see also "CHEQUES"	
form C 9 immediate release privileges .....	D27(Note)
specimen form of bond .....	D27(2a)
perishables, - forms C 6 and T 101	
see also "FORMS", "PERISHABLE	
GOODS"	

BONDS (con.)

release of goods on form C. 9 .....	D44-2(1b)
amount.....	D44/47
at more than one port on a standing authority.....	D44/49
security, - powers of G. in C. to make regulations.....	CA273(n)
seeds imported (S. Act) .....	D55-22(5)
specimen form (D 5).....	D55-22(5)
ships stores	
excisable goods .....	D19E(15)
special service .....	D26(6)
stamping tobacco products prior to importation .....	D21-6(3)
term in effect and renewal .....	D21-6(4)
temporary admission, articles for special use .....	D4-1(2)
temporary entry form E 29 Ex. (TI 700)	
form D 7 .....	D4-2(3)
transporting goods .....	D25(3)
filed with Deputy Minister.....	D25(3)
warehouse (form D 10)           see also "FORMS, D 10" .....	D20(13),(14)
amount.....	D20/1
bonded or sufferance .....	D20/1
intoxicating liquors, class II .....	D20(16)
where duty and taxes exceed bonds, new bond required .....	D20(37)
wines and spirituous liquors, export .....	CA85(2),(3)
cancellation by landing certificate.....	D21-2E(3)
form approved by Minister .....	D21-2E(2)
goods lost or destroyed.....	D21-2E(3)
landed at St. Pierre and Miquelon.....	D21-2E(3)
specimen form,by sea .....	D21-2E(2)
specimen form, from a Customs warehouse.....	D21-2E(2)
time allowed, not to exceed 6 months.....	D21-2E(3)
- unless authority by Department .....	D21-2E(3)



see also "PUBLICATIONS"

bona fide libraries (TI 173), - certificate required.....	D50-33
donations for charitable purposes    see "GIFTS"	
importation prohibited (TI 1201).....	D49/47
marking, country of origin.....	D42(4L)
text and reference (TI 173), - certificate required.....	D50-33

BOOKS, RECORDS, ETC. see also "FORMS", "INDEX",  
"REGISTERS"

annual returns .....	D27/63
cash books           see "ACCOUNTS"	
commuters' stickers .....	D1/38
express parcels to Check Branch .....	Ad/7
kept by C-H brokers.....	D11(16.1b)
all entries passed .....	D11(16.1c)
available for examination.....	D11(16.2)
copies of correspondence, bills, accounts, etc. ....	D11(16.1d)
period of 6 years .....	D11(16.2)
kept by importer in Canada.....	CA169,D13
Departmental instructions .....	D13
list to be kept .....	D13(2)
Minister may prescribe form .....	CA169(2)
new importers .....	D13/1
penalty for failure or neglect .....	CA169(3)
when no office in Canada .....	D13(4)
production of	
conspiracy or unlawful importations .....	CA167
in court .....	CA168
failure, upon demand .....	CA241
returnable containers (TI 709) .....	D49-1(5)
use of red ink at discretion of Collector .....	ES/20

## BORNEO, BRITISH NORTH

BP tariff ..... CT3(2)

## BOUNTY

articles entitled to - steel blooms and billets  
- procedure ..... CA83(5), (6)

BRAZIL

designated country (MI Act).....	D55-18
settlers effects (TI 705).....	D49-15
tariff treatment .....	D48-1

BRIBES

officers, etc. ....	CA236
---------------------	-------

BRITISH see "TARIFF", "UNITED KINGDOM", "GREAT BRITAIN",  
"TRADE AGREEMENTS"

BRITISH COLONY OR PROTECTORATE OR TERRITORY

BP tariff.....	CT3(2)
----------------	--------

BRITISH COLUMBIA

exportation	
forest products .....	D54-1(1)
game .....	D54-2(2)
salmon .....	D22/8

importation from U.S.A.

fresh fruits, - apricots, peaches, pears, quince	
- certificate of fumigation required (DI&P Act).....	D55/5

BRITISH GUIANA

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9

BRITISH HONDURAS

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9

BRITISH NORTH BORNEO

BP tariff .....	CT3(2)
-----------------	--------

BRITISH SOLOMON ISLANDS PROTECTORATE

BP tariff .....	CT3(2)
-----------------	--------

BRITISH WEST INDIES

see "WEST INDIES FEDERATION"

## BROKERS, CUSTOM-HOUSE      see also "BONDS"

acceptance of uncertified cheques .....	D27/5
blank invoice forms .....	ES/21
bonds      see also "BONDS" .....	D11(11), D11/2
release of goods on form C 9 .....	D44/48
broker, defined.....	D11(2a)
co-partners, associations and joint stock companies	
nationality, residence, age, character, etc.....	CA116(4)
death of a broker, procedure.....	D11(14.2)
directory of licensed.....	D12
duties of broker	
funds due client paid over promptly .....	D11(17b)
funds due Crown paid over when due.....	D11(18)
furnish official copies of documents to clients .....	D11(17a)
reporting to Collector non-compliance of client.....	D11(19)
examinations, qualifying.....	D11(8.1)
application form L 55.....	D11(9.1a), D11/2
deposit, \$10 .....	D11(9.1b), D11/2
- cheques payable to Collector.....	D11/2
- return of deposit .....	D11(9.2)
held quarterly .....	D11(8.2)
how conducted.....	D11(8.3)
licensing      see also "LICENCES".....	D11, D11/1
duties of Collector .....	D11(6)
licensing advisory committee	
defined.....	D11(2c)
duties.....	D11(3.3)
membership.....	D11(3.2)
may prepare form E 29B .....	D4/1
person, defined.....	CA116(3)
powers of attorney      see "AGENT"	
qualifications for licence .....	D11(5)
suitable business office in port area.....	D11(16.1a)
- minimum requirements .....	D11/2



# BROKERS, CUSTOM-HOUSE (con.)

qualifications of employees	D11(7.1)
examination required.....	D11(7.1c)
good character.....	D11(7.3a)
not a C-E officer within 2 years .....	D11(7.3b)
- accepting or sharing fees.....	
replacements .....	D11(7.2)
resident of Canada .....	D11(7.1a)
21 years of age, or over .....	D11(7.1b)
records to be kept     see also "BOOKS, RECORDS, ETC.".....	D11(16)
refund or drawback claims	
disposition of cheques in payment .....	D27/53
regulations, forms and fees.....	CA116(5)

## BRUNEI

BP tariff.....	CT3(2)
----------------	--------

## BUILDINGS

boundary.....	CA133, En/2
forfeiture of building and goods .....	CA197
International Boundary Commission Act .....	D55-27
officer may be stationed in .....	CA197(2)
placing dutiable goods in .....	CA195
- forfeiture if found on search .....	CA196
regulations by Minister .....	CA197(3)
powers of officer to enter .....	CA132
search and seizure .....	CA132(2)
without J.P. in certain cases.....	CA132(3)

## BULGARIA

export control (E&IP Act).....	D55-23(12)
--------------------------------	------------

## BULLION, COIN, ETC.

gold for export, - drawback.....	D17-7
importation	
coin, base or counterfeit, prohibited.....	TI 1203
gold, "foreign-owned" or "Canadian-owned" (TI 358, 359, 360)	D49/57
landed without entry.....	CA109

## BURDEN OF PROOF

proceedings	see "LEGAL PROCESS"
-------------	---------------------

## BURMA

tariff treatment.....	D48-1
-----------------------	-------







CAMBODIA

tariff treatment..... D48-1

CAMERAS, FILMS, ETC.

crew manifests  
ships in international traffic ..... D18/18

films

educational, (TI 696a)..... D49/58  
prohibited import (TI 1201)..... D49/48  
purchased in Canada and exposed abroad ..... D49/7  
rejected by censor, refund claims..... D16-1(6)  
United Nations and specialized agencies ..... D52-2(2)

non-residents personal baggage

still and motion pictures ..... D1-1(sch.)

temporary admission ..... D4-1(3)

motion picture films

for inspection ..... D4/3  
on rental or loan basis ..... D4/7  
slides, snapshots of personal interest ..... D4/7  
photographers equipment ..... D4/3, D49/1

CAMEROONS, BRITISH SPHERE

BP tariff..... CT3(2)

CANALS

traffic through see "VESSELS"

CARNIVALS see "SHOWS"

CARRIERS, BONDED see "AIRCRAFT", "EXPRESS", "RAILWAYS"

CARTER, CUSTOMS

delivers documents and packages at examining warehouse..... D25/6  
goods to examining warehouse ..... D25/8

CASH DISCOUNTS see "DISCOUNTS"

CAYMAN ISLANDS

BP tariff ..... CT3(2)

# CUSTOMS INDEX

CERTIFICATES see also "OATHS, AFFIDAVITS, ETC."

alcohol, - whiskey, brandy or rum, imported.....	D21-5
brandy, from France.....	D21/5
aircraft, airworthiness.....	D5/5
clearance of vessels	
British ships registered elsewhere, coasting	
- certificated engineers.....	D18(Pt.2)
- inspection, hull, boilers, machinery, safety equipment....	D18(Pt.2)
Canadian fishing vessels equipment.....	D18(42)
cargo ships registered elsewhere, coasting	
- inspection, hull, machinery, safety appliances.....	D18(Pt.2)
coasting licences, renewal and expiration.....	D18(38.6)
exceeding 500 tons (T Act).....	D18(49)
filed before towing unmanufactured timber for export.....	D18(45)
immigration (I Act).....	D18(41)

load lines (CS Act).....	D18(41)
- loading timber.....	D18(41)
- tow barges, 150 tons up, carrying passengers or crew....	D18(45)

not furnished for MacKenzie river, but may be confirmed ...	D18(49)
pilotage dues (CS Act).....	D18(41)
radio telephone operator's, Great Lakes ships.....	D18(41)

safety and inspection (CS Act).....	D18(41)
- cargo ships.....	D18/33
- radiotelegraphy or radiotelephony.....	D18(41)
- ship station radio regulations.....	D18(41)

shipping master's (CS Act).....	D18(41)
ships officers, competency or services (CS Act).....	D18(41)

currency see "CURRENCY"

damage	
shipments arriving by vessel.....	D16-3(6), D16/6
shipments in cargo containers.....	D25/20
specimen form.....	D16-3

## destruction

abandoned or unclaimed tobacco products.....	D20/38
goods unsold at auction.....	D20/35

## CERTIFICATES (con.)

## destruction (con.)

seized and forfeited goods

- grades 1 and 2 ports, outports, parts, etc..... D20/36

- intoxicating liquors ..... D20/38

unclaimed advertising matter (TI 178) ..... D49/9

## drawback

lading ships stores (form K 36A) ..... D17/7

- when amendment required ..... D17/8

## excise audit or drawback, Canadian goods returned

filed with port entry ..... D49/1

## exportation

grade, Canadian unwashed fleece wool (CAPS Act)..... D55-14(2)

meats and meat food products (MI Act) ..... D55-18

## identification and exportation or destruction (form E 15)

goods that are not the goods ordered ..... D16-2(6)

## importation

acceptance of, without signatures on face of entry ..... D44-1(5)

agricultural machinery and equipment (TI 442) ..... D49-14

animals for improvement of stock (TI 1) ..... D49-9(1)

date of certificate ..... D49-9(4)

description of horses ..... D49-9(1b)

entry No. and office dating stamp ..... D49-9(2b)

forms and procedure prescribed by Minister ..... D49-9(7), (1a),  
(2c)

forwarded to Department with entry or refund claim..... D49-9(2a)

antique articles (TI 693) ..... D49-6(2), (5),  
D49/28

application for certificates (E&amp;IP Act) see also "PERMITS" D55-23(Regns.)

application of regulations (E&amp;IP Act) ..... D55-23(Regns.)

arms, stores, munitions, etc. (TI 708)..... D49-20(2d)

asbestos and manufactures thereof (TI 312a) ..... D50-12

baby chicks and adult fowls (TI 2) ..... D49-10

- band Nos. to be quoted..... D49-10

books for bona fide libraries (TI 173)..... D50-33

calendars and pictures (TI 1201)..... D49/48

dairy products (CDP Act) ..... D55-2(2)

declaration forms 1, 2 and 4 ..... D44/34

declaration on face of form B.1..... D44-1(7), D44/34



importation (con.)

delivery verification (E&IP Act).....	D55-23(Regns.)
duration (E&IP Act) .....	D55-23(Regns.)
electro-plated ware (TI 362c).....	D50-29
entries validated at one port for presentation at another ....	D44-1(8)
exemption, - joint defence projects    see "REMISSION OF DUTY AND TAXES"	
garments and hats for copying and designing.....	D16-5(1)
gelatine, edible (TI 232c) (F&D Act) .....	D49-4(1)
hospitals, sales tax exemption.....	ET160
inedible animal products (TI 232, 232a) (M&CF Act).....	D49-4(3), (8)
issue of certificates (E&IP Act) .....	D55-23(Regns.)
molasses (TI 137).....	D39(24b), D49-17(19)
motor vehicle parts (TI 438c,d,e) Commonwealth content, purchases in Canada .....	D49-22(7), (10), D49-23(7), (10)
museums, libraries, universities, etc. (TI 693) .....	D49-6(1)
paper for magazines, newspapers, etc. (TI 197a, 198a)....	D49-19
parts and accessories (TI 409m(1)) .....	D50-19
prefabricated houses, machines etc., by settlers (TI 705) ..	D49/40
prohibitions (E&IP Act) .....	D55-23(Regns.)
rabbits, pure bred (TI 2a) .....	D49-8(1)
regimental dress or accoutrement.....	D49/44
reports (E&IP Act) .....	D55-23(Regns.)
returned goods (TI 709) - completed by Customs officer .....	D49-1(4)
- containers or coverings .....	D49-1(3)
- other than containers or coverings.....	D49-1(2b)
- small collections entries .....	D44-1(20)
seed potatoes (TI 71d).....	D49-12
semen of animals, improvement of stock (TI 786) .....	D49-13(4)
forms prescribed .....	D49-13(7), (2), (9)
forwarded to Department with entry or refund claim .....	D49-13(7)
No. of entry and office dating stamp .....	D49-13(7)
settlers effects entry, prospective immigrants.....	D49/39
surgical dressings (TI 236) .....	D49-7
surgical scissors (TI 476) .....	D50-2
text and reference books (TI 173).....	D50-33
tires and tubes (TI 618b(1)) .....	D50-16
U.S. bases in Newfoundland .....	D53-1(4)
used or 2nd hand mattresses or materials (TI 1219).....	D49-24
validated entries .....	D44/60

## CERTIFICATES (con.)

## inspection

Animal Contagious Diseases Act .....	D55-1(15)
animals exported to U.S.A. (ACD Act) .....	D55-1(16)
animals from U.S.A. (ACD Act) .....	D55-1(9)
apples for export, other than U.S.A. (DI&P Act) .....	D55-3(31), (32)
binder twine (I&S Act) .....	D55-10(2)
birds of the parrot family (ACD Act) .....	D55-1(App.)
broom corn (DI&P Act) .....	D55-3(22)
- from countries other than U.S.A. ....	D55-3(24)
- into B.C. and Alta. from U.S.A. (DI&P Act) .....	D55-3(19)
- with stems, from certain countries .....	D55-3(23)
corn and corn products into B.C. and Alta. from U.S.A. (DI&P Act) .....	D55-3(17), (18)
eggs, shell and frozen for export (CAPS Act) .....	D55-11(3)
extracted honey imported (FV&H Act) .....	D55-9(7)
fodder used in packing merchandise imported (ACD Act) ....	D55-1(18)
forest and quarry products (DI&P Act) .....	D55-3(13)
fresh fruit into B.C. from U.S.A. (DI&P Act) .....	D55-3(15), D55/5
fruit and vegetables (FV&H Act) .....	D55-9(1)
hides and skins, untanned, imported (ACD Act) .....	D55-1(18)
living insects, pests or plant diseases (DI&P Act) .....	D55-3(31)
maple products exported (MPI Act) .....	D55-15
meat and meat products imported (ACD Act) .....	D55-1(18)
meats and meat food products exported (MI Act) .....	D55-18
- certificate forms. ....	D55-18
narcotic products imported (O&ND Act) .....	D55-19(5)
nursery stock (DI&P Act) .....	D55-3(2b)
pelts exported (LS&LSP Act) .....	D55-13(4)
pest control products (PCP Act) .....	D55-20(2)
port procedure .....	D55-20(3), (4)
plant products etc. (DI&P Act) .....	D55-3(9)
potatoes	
from certain states in U.S.A. (DI&P Act) .....	D55-3(11)
poultry, dressed or eviscerated (CAPS Act)	
exported .....	D55-12(3)

CERTIFICATES (con.)

inspection (con.)

processed fruit or vegetable products exported (M&CF Act).. D55-16(4)  
 processed fruit or vegetable products imported (M&CF Act) . D55-16(2)  
 root crops (DI&P Act) ..... D55-3(29)  
 salted fish exported in containers (FI Act) ..... D55-6  
 seed corn (S. Act). .... D55-22(10)

wheat from certain countries (DI&P Act) ..... D55-3(26)  
 wheat from certain U.S. States (DI&P Act) ..... D55-3(25)  
 whitefish for export (FI Act) ..... D55-6

landing

dates to be shown ..... D15/1  
 export ex-warehouse ..... CA85(1)  
 fees (50¢) ..... D15(12)

Liquor Control Comm'ns. etc. .... D15(12)  
 port record on invoice..... D15(12)  
 U.S. exporters of cotton goods (form C 10)..... D15/1

wines and spirituous liquors exported ..... CA86, D21-2E(3)  
 form prescribed ..... D21-2E(4)  
 officials who may certify..... D21-2E(3)  
 visa and seal of Governor of St. Pierre and Miquelon .... D21-2E(3)

manifests

U.S. shipments found astray in Canada, ..... D25/6

marking exemption

printed or lithographed containers, labels, etc., goods for  
 export ..... D42(4j)

masters, mates, etc.

see "VESSELS"

medical - sick leave ..... Pe/40  
 form E.6 ..... Pe/40  
 form E 6 1/2..... Pe/40



## CERTIFICATES (con.)

NATO couriers	
immunity and security of NATO documents .....	D52/18
origin	
BP or MFN Tariffs	
signed in country of export.....	D43(17)
when vendor unable to sign.....	D43(18)
coal and coke from U.S.A. ....	D44-1(22)
invoices see also "FORMS"	
- not to be pasted.....	D43(16)
- specimen forms .....	D43(Apps.)
- transfer .....	D44/25
invoices, M-B and N-B	
- British content requirement .....	D36
- motor vehicle parts (TI 438c,d,e) .....	D49-22(12), 23(12)
proof of origin see also TI 1209 .....	CT3(5)
refund claims	
animals for improvement of stock (TI 1) .....	D16-1(6)
Collector may delegate authority to sign .....	D16/1
examining appraiser, ET auditor, etc. ....	D16/1
films, etc. rejected by censor .....	D16-1(6)
prohibited goods rejected.....	D16-1(6)
proof of export (B 13 entry).....	D16-1(6)
returned goods (TI 709)	
certificate of evidence (form E 23) .....	D5/1
short landed .....	D16/5
duplicate .....	D16/5
evidence required to prove short landing .....	D16-3(3)
ex-ship.....	D16/5
- whole packages only.....	D16-3(1)
extra copies .....	D16/5
from exporter re goods short shipped.....	D44-1(23)
highway transport (form C 17) .....	D16-4, D3/3
or damaged, ex-ship.....	D16/6
shipments in cargo containers .....	D25/20
specimen form .....	D16-3
subsequent arrival at another port.....	D44/120
stock signed in bond .....	D20/18

# CUSTOMS INDEX

## CERTIFICATES (con.)

temporary admission	
animals for training, lost, died or destroyed in Canada.....	D4/2
goods for display (TI 700) .....	D4-2(2)
motion picture films for inspection.....	D4/3
transit authorization (E&IP Act) .....	D55-23(22)
countries which have agreed.....	D55-23(25)
port procedure.....	D55-23(26), (27)
valid for 4 months.....	D55-23(24)
where obtainable .....	D55-23(23)
travel expenses	
form K 25, by Collector or HQ officer.....	Pe/226, Pe/238

## CEYLON

BP tariff.....	CT3(2)
designated country (TI 708) .....	D49-20(1)
settlers effects (TI 705) .....	D49-15
tariff treatment.....	D48-1

## CHANNEL ISLANDS

BP tariff.....	CT3(2)
----------------	--------

CHARGES see "FEES", "STORAGE CHARGES", "SPECIAL SERVICE"

CHEESE see "DAIRY PRODUCTS"

CHEMICAL STILLS see "STILLS"

## CHEQUES

acceptance of certified .....	D27/6
return of surplus.....	D27/6
acceptance of uncertified	
Canadian chartered banks .....	D27/1
Crown corporations .....	D27/1
Custom-House Brokers .....	D27/1
Government Departments .....	D27/2
Limited companies .....	D27/2
NSF cheque .....	D27/7
offenders under TI 703b .....	D49/19
rejected cheque, procedure .....	D27/7
release of seized goods.....	En/30
security bond.....	D27(2)
transportation companies .....	D27/3

## CHEQUES (con.)

certified by bank.....	D27(1)
Collectors official .....	D27/29, D27/33
favour of parties to whom monies are due .....	D27/33
paid cheques forwarded by banks to CTO.....	D27/31
refund of deposit on form C 9.....	D44/50
payable to broker who made deposit.....	D44/49
return of deposit, brokers examination .....	D11/2
unclaimed or outstanding .....	D27/31
unpaid cancelled cheques to be accounted for.....	D27/31
delivery of refund or drawback	
when arrears of taxes, etc. ....	D27/52
when receipts required.....	D27/53
when underpayments of Customs duty, etc.....	D27/52
payable to Receiver General	
for duty, taxes, etc.....	D27(1), D27/20
payment by uncertified cheques	
conditions .....	D27(2)
discretion of Collector .....	D27(3)
form C 9 immediate release privileges .....	D27(Note), D44/52
only at port authorized.....	D27(2a)
sworn-to entries .....	D27(2a)
payment of drawback claims.....	D17/3
salary .....	see also "OFFICERS"
not to be cashed by port cashiers.....	D27/53
release for distribution .....	Pe/29

CHICKS, BABY                      see "POULTRY"

## CHILE

tariff treatment .....	D48-1
------------------------	-------

## CHINA

export control (E&IP Act) .....	D55-23(12)
importations of mainland Chinese manufacture	
entries subject to amendment.....	D46/19
ships stores	
application of general export permit Ex.3 (E&IP Act).....	D55-23(Regns.)
tariff treatment .....	D48-1

## CIVIL DEFENCE

CLAIMS see also "DRAWBACK", "REFUND", "REMISSION of  
DUTY AND TAXES"

CLASSIFICATION, TARIFF

appeals to Tariff Board .....	CA44(1)(a)
Deputy Minister may refer to Tariff Board .....	CA46(1)
finality of classification or appraisal.....	CA43(1)
review by Deputy Minister .....	CA43(3)
review by Dominion Customs Appraiser .....	CA43(2)
giving information re rulings .....	D44/57
n.o.p., defined .....	CT2(1e)
nylon waste .....	D46/17
redetermination or re-appraisal .....	CA43(4)
effect.....	CA43(5)
instructions .....	D45/1
machinery, not made in Canada (TI427a) .....	D49-18
turkey poultts (TI 2, 9).....	D49/30



## CLEARANCE                    see also "REPORT", "CERTIFICATES"

## aircraft

international traffic..... D24/5

## coasting vessels

diverted en route ..... D18/10

## fishing vessels, Canadian

commencement of season..... D18(27)

- change in operating base..... D18(28)

seasonal clearances ..... D18/31

## foreign vessels

in ballast between Canadian ports ..... D18(17)

pleasure craft, non-residents ..... D18(22)

vessel clearing stations..... D18(31)

vessels..... CA82(2)

form C 6                    see also "FORMS"

leaving without ..... CA230(1)

sale of vessel ..... CA230(2)

not in possession of required licences to be detained ..... D18(49)

what it shall state ..... CA82(3)

## CLOTHING AND WEARING APPAREL

donations for charitable purposes                    see "GIFTS"

garments and hats imported for copying and designing..... D16-5

procedure in cases of infraction..... D16-5(8)

## invoice description

job-lot, close-out and off-season importations..... D46/13

unclaimed, - disposal of used ..... D20/33

## COAL AND COKE

## bonded warehouses, class II

ex-warehouse entries weekly ..... D20(34)

## invoices prepared in Canada

certificate of origin ..... D44-1(22)

lignite or lignitic coal, defined (TI 588b)..... D50-2

ships stores                    see "SHIPS STORES"

shortages, from U.S.A. .... D25/11

COASTING see "VESSELS"

COLLEGES, ETC. see "SCHOOLS"

COLOMBIA

tariff treatment ..... D48-1

COMBINATIONS

detrimental to consumers see also "LEGAL PROCESS" ..... CT14(1)

COMPUTING CLERKS see "OFFICERS"

CONCEALING

prohibited or dutiable goods on person..... CA202(1)

warehoused goods ..... CA211(1)

CONFIDENTIAL INFORMATION see "INFORMATION"

CONSIGNMENT GOODS

entry, information to be furnished ..... CA99(2)

examination ..... D44/114

invoice forms see "FORMS"

valuation ..... CA40A(6)

CONTAINERS, PACKAGES, ETC.

allowance for tare and draft ..... CA49

sugar ..... D49-17(14)

barrel capacity ..... D39(App.)

cargo containers

loading domestic goods for export ..... D25/20

multiple shipments of small size imported ..... D25/20

transportation companies responsible for return ..... D25/20

contents unknown, may be opened ..... CA14, CA94

converting U.S. to Imperial gallons ..... D39(App.)

delivered

return of, if required ..... CA97

return of, refusal to ..... CA217

still subject to control ..... CA96(1)

- not to be unpacked for 3 days ..... CA96(2)

egg boxes, capacity 15 doz. (CAPS Act).....	D55-11(1a)
egg cases	
capacity 30 doz. (CAPS Act) .....	D55-11(1b)
hatching eggs (ACD Act) .....	D55-1(7)
enclosed goods .....	D43(13)
examination	
at least one in every shipment.....	D44-1(25)
monthly statement, package received at examining warehouse....	D44/10
one in ten to be opened .....	CA95(1)
opening or unpacking before sent to warehouse .....	CA215
- penalty.....	CA216
- proviso .....	CA216
fodder used in packing	
certificate of country of origin (M&CF Act, ACD Act) .....	D55-1(18)
marking	
empty fibre or fibreboard boxes .....	D42(6)
empty paper board boxes or cartons.....	D42(6)
marks and numbers     see also "MARKS AND NUMBERS" ...	D43(1)
how to be marked.....	D43(3)
packaging materials	
pro-rating for taxes.....	ET 1/21
postal                         see "POSTAL"	
received in bad order .....	D20/40
refillable cylinders for liquefied gases (TI 710) .....	D49-11
refund claims	
packing charges.....	D16-1(8)
returnable (TI 709)     see also "RETURNED GOODS"	
identification marks.....	D49-1(3)
like quantity of similar containers, procedure .....	D49-1(5a)
paper cores, Canadian .....	D49/3
record of exports and imports.....	D49-1(5c), D49/2
tarpaulins, protection of imported goods .....	D16/4
shortages	
contents of a package.....	D44-1(23)
one or more packages .....	D44-1(24)
straw packing (ACD Act)	
baggage and freight for immigrants .....	D55/1

CONTAINERS, PACKAGES, ETC. (con.)

suspected, may be opened .....	CA93
used bags, import permit required (DI&P Act) .....	D55-3(30)
usual coverings	
same rate as contents (TI 431c, d, 445n, 476) .....	D49/4
value (TI 710) .....	D49/4

CONTRAVENTION

regulations	
court procedure	see "LEGAL PROCESS"
exportation .....	CA227
- penalty.....	CA229(1)
 generally .....	CA231(1), 232
in transit goods.....	CA228
- penalty.....	CA229(1)

CONVENTIONS, AND MEETINGS IN CANADA see "EXHIBITIONS"

CONVEYANCE

further into Canada .....	CA22(1)
---------------------------	---------

CONVICTION see "LEGAL PROCESS"

COOK ISLANDS

BP tariff.....	CT3(2)
----------------	--------

COPIES see also "DOCUMENTS"

entry outwards	see "ENTRY, export"
flagging entries for Check Branch .....	D44/19
invoices, certified, to be evidence .....	CA245
official papers, certified, to be evidence.....	CA246

COPYRIGHT

books and other printed works (Copyright Act) .....	D30
prohibited importation only when illegally printed or published abroad.....	D30

CORN see "GRAIN"



## CORRESPONDENCE      see also "STAMPS", "SUPPLIES"

addressed to Deputy Minister .....	Ad/7
copies kept on file .....	Ad/7
express parcels to Check Branch .....	Ad/7
forwarded through Collector .....	Ad/7
Inspection and Investigation Branches .....	Ad/7
production, of, in case of fraud, etc .....	CA167
registration, mail to Department .....	Ad/7
relate to one subject only .....	Ad/7

## COSTA RICA

tariff treatment .....	D48-1
------------------------	-------

## COUNTERFEIT DOCUMENTS, ETC .....

CA238

## COVERINGS, USUAL      see "CONTAINERS"

## CROWN

action against .....	CA148(1)
dues payable by .....	CA2(3)

## CUBA

bills of health for ships to .....	D18/3
cigars and cigarettes from - seal of origin .....	ES/45
tariff treatment .....	D48-1

## CURRENCY OF INVOICE

rate of exchange, as declared by Bank of Canada .....	CT6(regns), CA47(1),D43(24)
U.S. and U.K. funds deposits, duties, etc. ....	D27/20
value, special duty purposes .....	CT6(regns),D46/3
wool imports .....	D46/16

## CUSTOMS ACT

amendments .....	D31
applies to Excise Tax on importation .....	ETA56
enforcement .....	En/1
interpretation, liberal .....	CA2(2)
prosecutions under .....	En/28

CUSTOMS INDEX

CUSTOMS DUTIES

see "DUTIES, CUSTOMS"

CUSTOM-HOUSE

see "PORTS"

CUSTOMS INDEX

consolidation..... ES/10

CYPRUS

BP tariff..... CT3(2)

CZECHOSLOVAKIA

export control (E&IP Act) ..... D55-23(12)  
settlers effects (TI 705) ..... D49-15  
tariff treatment ..... D48-1







## DAIRY PRODUCTS

dairy product, defined (CDP Act).....	D55-2(1a)
exportation .....	D55-2(4)
marking, made in or product of Canada (CDP Act) .....	D55-2(3)
importation      see also "PERMITS AND PERMISSIONS"	
butter, - permits (E&IP Act).....	D55-23(5)
butterfat, - permits (E&IP Act) .....	D55-23(9)
cheddar cheese, - permits (E&IP Act).....	D55-23(6)
cheese, - immigrants and tourists (CDP Act).....	D55/3
declaration for Customs entry (CDP Act).....	D55-2(2)
milk, dry skimmed, - permits (E&IP Act) .....	D55-23(8)
powdered cream, baby foods, etc. (E&IP Act) .....	D55-23(10)
prohibited	
butter substitutes, - oleomargarine, butterine, etc. ....	TI 1204
process or renovated butter.....	TI 1204
subsidized, from U.S.A. ....	D46/6
list of dairy produce graders and inspectors (CDP Act).....	D55-2(5)
marks and numbers on packages	
butter, cheese, milk and cream-exception .....	D43(5)

## DAMAGE

see also "CERTIFICATES", "CLAIMS"

abandon goods, importer may .....	CA58(2)
abatement of duties .....	CA57
allowance for damaged goods .....	D44/120
brittle goods .....	CA57, D50-35
duty of Collector or Appraiser .....	CA58(1)
percentage deducted .....	CA61
time for making claim limited .....	CA56, 57
certificates.....	D16/6
claims against the Crown .....	D44/15
Crown Liability Act.....	D44/15
decay, dampness, rust, stains, etc. ....	CA59
destruction, damaged goods	
special service, importers premises .....	D26/8
green fruits and vegetables      see also "FRUIT" .....	CA63(1), D50-35
packages received in bad order .....	D20/40, D44/9,
	D44/10
postal packages .....	D44/91
refund claims.....	D16-1(6)

DAMAGE (con.)

shipments arriving by vessel	
cargo containers.....	D25/20
certificates.....	D16-3(6)
checking, at port of discharge.....	D16-3(9)
checking, shipments to interior ports .....	D16-3(7), (8)
sugar.....	CA60
travellers vehicles, under permit E 50.....	D1/18

DANGEROUS AND OFFENSIVE WEAPONS

see "FIREARMS, ETC."

DAYLIGHT SAVING TIME..... Pe/38

DEATH

custom-house broker, procedure.....	D11(14.2)
officer in service	see "OFFICERS"
owner	
executor, etc., may take oath or pass entry.....	CA30
persons resident abroad, - bequests (TI 704).....	D49/60

DECLARATIONS

see "OATHS"

DEFERRING OR AVOIDING DUTIES   see "DUTIES"

DEFICIENCIES   see "CLAIMS", "WAREHOUSING", "WINES"

DEFINITIONS

adult fowls (TI 2) .....	D49-10
aircraft	
Canadian.....	D5(2a)
international .....	D17-3(2c), D19(2i)
military.....	D17-3(2i), D19(2j)
animal (ACD Act) .....	D55-1(1b)
antiquities (TI 693).....	D49-6(3)
appointment (removal expense regulations).....	Pe/181
area control list (E&IP Act).....	D55-23(Act)

## DEFINITIONS (con.)

authorized hours of service.....	D26(2a)
automobile .....	D1-1(2b)
baby chicks (TI 2) .....	D49-10
baggage, personal (TI 703b) .....	D1-1(2c)
birds of the parrot family (ACD Act) .....	D55-1(1d)
bonded carrier.....	D16-2(2a)
box, egg (CAPS Act).....	D55-11(1a)
British West Indies (E&IP Act) .....	D55/28
broker, custom-house .....	D11(2a)
Canadian goods .....	D5(2b)
case, egg (CAPS Act).....	D55-11(1b)
class or kind of goods not made in Canada .....	CT6(9)
coasting trade .....	D18(2)
Collector.....	CA2(1)(c)
conductor .....	CA2(1)(d)
continental limits of North America .....	D49/12
cost of production .....	CA35(2b)
country of export.....	CA35(2a)
country of origin (marking regulations) .....	D42(3.1)
court .....	CA2(1)(e)
court of appeal.....	CA166(1)(b)
dairy product (CDP Act) .....	D55-2(1a)
dependent (removal expense regulations).....	Pe/181
deputy head.....	Pe/181
travel regulations .....	Pe/214
Deputy Minister.....	CA2(1)(g)
diameter, - pipes and tubes .....	CT2(1a)
direct shipment .....	D37
drug (O&ND Act) .....	D55-19(1)
duty, or duties.....	CA2(1)(h)
egg	
box, capacity 15 doz. (CAPS Act) .....	D55-11(1a)
case, capacity 30 doz. (CAPS Act) .....	D55-11(1b)
frozen (CAPS Act) .....	D55-11(1d)
in shell, domestic hen, not for incubation (CAPS Act) .....	D55-11(1c)

DEFINITIONS (con.)

emergency releases (form C 9) .....	D44/46
employee .....	Pe/182
removal expense regulations .....	Pe/214
travel regulations .....	Pe/182
expense, removal .....	D55-4(3b)
explosive (E Act) .....	D55-4(3a)
authorized .....	D55-4(3b)
fireworks .....	D55-4(3c)
safety cartridges .....	
export control list (E&IP Act) .....	D55-23(Act)
exporter .....	CA2(1)(o)
export or selling price (special duty) .....	CT6(4), D43(25)
fertilizers (F Act) .....	D55/67
firearm .....	D33(4)
food product (M&CF Act) .....	D55-16(1)
free .....	CT2(1b)
gallon .....	
factor for converting U.S. to imperial .....	D39(App.)
proof, how calculated .....	D39(20.2)
standard imperial .....	D39(20.1)
general permit (commercial motor vehicle) .....	D3(2c)
goods .....	CA2(1)(j)
in bulk, carried in certain ships .....	D18(49)
in transit .....	D22/6
re-exported .....	D22/6
gross profit .....	CA35(2c)
headquarters areas (travel regulations) .....	Pe/214, Pe/22
holiday, Customs .....	Pe/36
household effects .....	
removal expense regulations .....	Pe/182
summer residents .....	D49/41
immigrants .....	D49/35
import control list (E&IP Act) .....	D55-23(Act)
importer .....	CA2(i)(o)
intoxicating liquor .....	D21-1(2a), D21-2E(1)
iron or steel .....	
hot- or cold-rolled .....	CT2(1c)
plate .....	CT2(1g)
sheet .....	CT2(1j)
strip .....	CT2(1k)



## DEFINITIONS (con.)

judge .....	CA166(1)(a)
licence, C-H broker .....	D11(2f)
lightening, a vessel .....	CA2(1)(x)
lignite or lignitic coal (TI 588b) .....	D50-2
lodgings .....	Pe/214
M ft. (1,000 feet board measure) .....	CT2(1d)
machinery (machines) .....	CT2(3)
master .....	CA2(1)(k)
mileage allowance .....	Pe/214
Minister .....	CA2(1)(L)
narcotic product (O&ND Act) .....	D55-19(1b)
navigation, inland .....	CA2(1)(w)
non-resident .....	D1-1(2a)
n.o.p. ....	CT2(1e)
nursery stock (DI&P Act) .....	D55-3(1)
oath .....	CA2(1)(m)
obscuration (strength of spirits) .....	D39(10)
offensive weapon (TI 1220) .....	D33(5), D33/2
officer .....	CA2(1)(n)
peace officer .....	D18(Pt. 3)
overtime .....	D26/1
owner .....	CA2(1)(o)
paper covering, cigarettes .....	D21/21
parts, vehicles (TI 438e) .....	D50-26
pelt (LS&LSP Act) .....	D55-13(1)
p.c. (per cent ad valorem) .....	CT2(1f)
perishable releases (form C 9) .....	D44/46
person (C-H Broker) .....	CA116(3)
pest control products (PCP Act) .....	D55-20(1)
place of duty (removal expenses regulations) .....	Pe/182
point of production (FV&H Act) .....	D55-9(6)
port .....	CA2(1)(p)
frontier port .....	CA2(1)(i)
Great Lakes port .....	D17-3(2g), D19(2g)
warehousing port .....	D19(2o)
poultry (ACD Act) (CAPS Act) .....	D55-1(1c), D55-12(1c)
dressed (CAPS Act) .....	D55-12(1a)
eviscerated (CAPS Act) .....	D55-12(1b)
powers of G. in C. ....	CT2(2)
proof, proof spirit, or proof spirits .....	CT2(1h)
proof spirit .....	D39(20.3)
proof spirit, - what it is .....	D21/11

DEFINITIONS (con.)

repair or adjustment .....	D5(6)
resident of Canada (E&IP Act) .....	D55-23(Act)
rubber .....	CT2(1i)
"running the port", (seizures) .....	En/16
seized or forfeited, liable to forfeiture, subject to forfeiture...	CA2(1)(q)
settler (T.B. decision) .....	D50-37
ships stores .....	D17-3(2m), D19(2m)
surplus stores .....	D17-3(2n)
single trip permit (commercial motor vehicle) .....	D3(2e)
special services .....	D26(2c), D26/1
specific gravity .....	D39(App.)
steel .....	CT2(1L)
still, chemical .....	219C-2(a)
subsidized goods .....	CT6A(2a)
subsidy .....	CT6A(2b)
tableware .....	D51-25
temporary duty for relieving purposes .....	Pe/61
transfer of employee .....	Pe/183
transportation expenses .....	Pe/214
travelling expenses .....	Pe/215
travel status .....	Pe/215
value .....	CA2(1)(r)
value, duty paid (seizures) .....	En/10, En/25
value for duty .....	CA2(1)(s)
vehicle .....	CA2(1)(t)
Canadian .....	D5(2c)
commercial motor vehicle .....	D3(2a)
vessel, ship, etc. ....	CA2(1)(u)
British war ship .....	D17-3(2a), D19(2a)
Canadian vessel .....	D5(2d)
Canadian warship .....	D17-3(2b), D19(2b)
fishing ship ..	D17-3(2d), D18(Pt. 3), D19(2)
foreign warship ..	D17-3(2e), D19(2e)
foreign yacht .....	D17-3(2f), D19(2f)
Great Lakes ship ..	D17-3(2h), D19(2h)
length .....	D18(Pt. 3)
- purposes of inspection fees .....	D18(17)
licensed vessel .....	D18(Pt. 3)
ocean ship .....	D17-3(2k), D19(2L)

## DEFINITIONS (con.)

vessel, ship, etc. (con.)	
pleasure craft .....	D18(Pt.3)
port side .....	D18(Pt.3)
power driven .....	D18(Pt.3)
Richelieu river ship .....	D17-3(2L)
sailing ship .....	D18(48), D18(Pt.3)
 ship .....	D18(Pt.3)
starboard side .....	D18(Pt.3)
telegraph cable ship .....	D17-3(2o), D19(2n)
'under way' .....	D18(Pt.3)
vessel .....	D18(Pt.3)
 visible lights .....	D18(Pt.3)
weather ship .....	D17-3(2p), D19(2p)
visiting force .....	D52-9(1)
 warehouse .....	CA2(1)(v), D20(2i)
bonded warehouse, class II .....	D20(10.1)
commercial motor vehicle .....	D3(2f)
customs .....	CA2(1)(f)
customs express branch .....	D20(2b)
 examining .....	D20(2e)
highway frontier examining .....	D20(2f)
Queens .....	D20(2h)
sufferance warehouse, class III .....	D20(11)
 waters, Canadian .....	CA2(1)(b)
within 3 marine miles of shore .....	CA page 83
weights and measures (W&M Act) .....	CT2(1m)
wine .....	ETA28(3)
still and sparkling .....	ET1(9.3)

## DELIVERY OF GOODS see also "CONTAINERS, ETC.", "LANDING"

arrivals under manifest at one port	
when due entry at another port .....	D44/1
delivery and landing warrants .....	D44/9

## DENMARK

designated country (MI Act) .....	D55-18
designated country, NATO (TI 708) .....	D49-20(1)
settlers effects (TI 705) .....	D49-15
tariff treatment .....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)

DEPARTMENT OF NATIONAL REVENUE ACT ..... CA page 105

DEPOSITS

form C 9, immediate release of goods .....	D44-2(1b), D44/
forms E 29 and E 29B	
animals, training purposes.....	D4/2
female dogs, breeding purposes .....	D4/2
race horses .....	D4/5
racing sulkies, saddles, etc. ....	D4/6
refund to importer or broker .....	D4/1
time allowance before taking to account.....	D27/35
tourist deposits outstanding.....	D27/31
transfer to another port.....	D27/35
form E 29 Ex.	
return of deposits .....	D4/17
temporary entry, goods for display (TI 700).....	D4-2(3)
immigration by vessel	
cases of offence against Immigration Act .....	D18(41)
pending decision on infraction.....	En/1
qualifying examination, C-H Broker .....	D11(9.1b)
procedure .....	D11/2
sale of unclaimed goods, from purchaser.....	D20/34
seizure .....	see "SEIZURE"
sight entry .....	see also "ENTRY" .....
U.S. and U.K. funds .....	D44-1(11)
default of exportation .....	D27/20
.....	D27/20

DERELICT GOODS                      see "WRECK"

DESCRIPTION OF GOODS              see also "STATISTICS"

data required on export entries.....	D22/1
goods exempt from duty.....	CA105(1)
as to goods not answering .....	CA105(2)
goods improperly described.....	CA184(b)
import entries	
arms, stores, munitions, etc. (TI 708).....	D49-20(2a)
data required for DBS .....	D44-1(1),
.....	D44/35
- motor trucks.....	D44/35
- wool imports .....	D46/16
invoice	
cotton textiles .....	D46/15
wool fabrics .....	D46/14
misdescription	
goods ex-warehoused.....	CA210(b)
n.o.p., defined.....	CT2(1e)
textile imports from U.S.A. ....	D46/12



DESTRUCTION see "ABANDONED", "CERTIFICATES", "DOCUMENTS"

## DIPLOMATIC REPRESENTATIVES

application for free entry	
in writing for goods .....	D52-1(4)
on authorization form, for motor vehicles .....	D52-1(5)
preparation of applications .....	D52-1(6)
articles for official use .....	D52-1(9)
release of despatch bags or packages under seal .....	D52-1(10)
articles for personal or family use .....	D52-1(3)
automobiles, permit E 50 renewals	
NATO exchange officers .....	D1/2
baggage examination .....	D52-1(2), D52/2
diplomatic and other privileges .....	D52-1, D52/1
effects of NATO members	
clearance .....	D52/13
excisable goods and automobiles	
copies of import entries to Department (TI 706) .....	D52/28
exemption, duties and taxes .....	D52-1(3), D52/1
articles for personal and family use .....	D52/2
- applications for free entry .....	D52/2
- procedure .....	D52/2
first arrival only .....	D52-1(7), D52/3
- new or used motor vehicles .....	D52/3
- not including spirituous liquors .....	D52/3
motor vehicles imported subsequent to first arrival .....	D52/2
reciprocity .....	D52/4
remission on importations .....	D52/2
resale of articles other than motor vehicles .....	D52/3
resale of motor vehicles .....	D52/4
export to Canadian or U.K. - general permit Ex-1 .....	D55-23(Regns)
free entry on first arrival only .....	D52-1(7)
goods imported by commercial motor vehicle .....	D3(19)
identity cards	
classes of cards .....	D52/24
ICAO .....	D52/24
ILO .....	D52/24
list of lost cards .....	D52/25
lost documents, action to be taken .....	D52/24

DIPLOMATIC REPRESENTATIVES (con.)

identity cards (con.)	
NATO couriers, immunity and security .....	D52/17
certificate required .....	D52/18
- French version .....	D52/19
seals presently in use .....	D52/20
temporary entry, side-arms .....	D52/17
residents of Canada employed with missions etc. in U.S.A. ..	D52/27
motor vehicles imported	
Provincial registration (form K 22) .....	D1/14
subsequent to first arrival .....	D52-1(5)
reciprocity of privileges .....	D52-1(11)
regulations (TI 706) .....	D52-1
representatives of other countries in Canada .....	D52/36
resale of goods admitted free .....	D52-1(8)
motor vehicles .....	D52-1(8)
residents of Canada employed with Missions etc. in U.S.A. ...	D52/27
revenue exemptions and privileges	
see also "REMISSION OF DUTY AND TAXES"	
British Commonwealth Armed Services	
automobiles .....	D52/1
Food and Agriculture Organ. - FAO .....	D52-4
International Bank for Reconstruction and Development .....	D52-6
International Civil Aviation Organ. ....	D52-7, D52/1
copies of entries to Department, excisable goods and	
autos (TI 706) .....	D52/28
officials entitled .....	D52/61
International Labour Office - ILO .....	D52-3
staff (TI 706) .....	D52/21
North Atlantic Treaty Organ. - NATO	
automobiles .....	D52/1
classified documents, by courier .....	D52/16
United Nations and specialized agencies - UN .....	D52-2(1)
laissez-passer, staff of UN .....	D52/21
United Nations Educational, Scientific and Cultural Organ. -	
UNESCO .....	D52-5E

DIRECT SHIPMENT .....	CA41, D43(23)
BP tariff .....	CT3(2)
rates of duty .....	D37
transshipments at other countries	
- notation on manifest .....	D24(10)
value for duty .....	D38

DISCOUNTS

BP tariff (10%), direct shipment .....	CT5
cash .....	D50-58
only when shown and allowed in home market .....	D43(26)
special duty .....	CT6(regns), D43
only when allowed in home market .....	CA40A(4)

## DOCUMENTS

certified copies	see also "FEES"	
official, to be evidence.....		CA246
only to original importer or exporter.....		D15
procedure and fees .....		D15
destruction of C-E .....		Ad/20
forged, counterfeited or falsified .....		CA238
originals to Department		
excise duty entries, etc.....		D21/9
waste paper for disposal.....		ES/30

## DOMINICA (WI)

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9

## DOMINICAN REPUBLIC

tariff treatment .....	D48-1
------------------------	-------

## DONATIONS

see "GIFTS"

## DRAWBACK see also "BOUNTY" and schedule "B", Customs Tariff

agricultural implements and machinery (TI 442) .....	D17-8, D49-14(7)
bleaching powder.....	D17-11
buckram, - woven fabric in the web .....	D49/55
Canada-U.S. joint projects .....	D17-17, D53-16(5)
bases in Nfld. ....	D17-29
Canadian Commercial Corporation purchases .....	D17-9
Canadian goods returned .....	D49/1
Canadian Government Department purchases .....	D17-28
cheques in payment, handling.....	D17/3
chlorine, liquid .....	D17-11
claimants name on application .....	D16/1
claims signed by Collector or authorized officer .....	D17/1
copies of supporting entries and refund claims to be certified .	D17/2
when entry on form B 16 .....	D17/2
when passed at another port .....	D17/2
customs tariff, schedule B	
payment from Consolidated Revenue Fund .....	CT11(1)
pig iron used in manufacture of mowing machines, etc. ...	CT11(2)
date of receipt of claim .....	D16/1
date stamp, when oath taken.....	D17/1
DEW Line see also "REMISSION OF DUTY AND TAXES"...	D17-18, 20

DRAWBACK (con.)

equipment and repairs to ships .....	D17/9
examination of claim forms when presented .....	D17/1
exported goods	
copy of export entry B 13 .....	D22(2)
imported and exported, powers of G. in C. to make regulations.....	CA275(1)
manufactured in Canada, from imported goods powers of G. in C. to make regulations .....	CA275(1)
manufactured of both imported and domestic goods powers of G. in C. to make regulations.....	CA276(1)
fees for copies of claims .....	D15(11)
ships stores, form K. 36A .....	D15(10)
form K. 36A, completion and handling see also "FORMS, K. 36A"	D17/7
British, foreign and Canadian warships .....	D17/8
domestic goods .....	D17/8
lading to be witnessed by Customs .....	D17/7
- certain exceptions.....	D17/7
ocean ship not operating exclusively in international trade..	D17/8
perishable goods, release before import entry completed ..	D17/8
petroleum products.....	D17/7
- aircraft on international flights (form K. 36B).....	D17/9
- CPA operating overseas and trans-Alaska.....	D17/9
- TCA operating trans-U.S.A. (form K. 36C).....	D17/9
sugar refiners .....	D17/8
forwarding claims by express, prepaid .....	D17/3
gold for export, production of .....	D17-7
goods	
for oceanic telegraph cables .....	D17-3
imported and exported.....	D17-5
manufactured or produced in Canada and exported .....	D17-4
home consumption.....	D17-1
instructions re handling claims .....	D17/1
investigation service, list of divisional directors .....	D9
letter of transmittal with claims .....	D17/2



## DRAWBACK (con.)

limitation of time for filing, powers of G. in C. to make regulations.....	CA275(2), 276(2)
motor cars exported, imported parts.....	D17-16
numbering claims.....	D16/1, D17/1
oath requirements.....	D17/1
powers of attorney.....	D17/1
oceanic cable supplies.....	D17-3(7)
oceanic telegraph cables.....	D17/9
parts for foreign owned aircraft or vessels imported for repairs.....	D4/7
Pinetree Gap Filler.....	D17-19
see also "REMISSION OF DUTY AND TAXES"	
procedure at district drawbacks office.....	D17/2
receipts for cheques in payment of claims.....	D27/53
recording and processing claims.....	D16/1
recording claims in register.....	D17/1
repayment	
return of spirits exported.....	D49/7
returnable containers (TI 709).....	D49-1(5b)
paper cores, Canadian.....	D49/3
returned goods (TI 709).....	D49-1(2)
rubber goods manufactured and exported.....	D17-6
St. Lawrence Power Project	
see also "ST. LAWRENCE SEAWAY"	
international rapids section.....	D17-23
St. Lawrence Seaway Project	
channel excavations, Cornwall Island.....	D17-26
cut-off channel, St. Clair River.....	D17-27
dredging Detroit River at Amherstburg.....	D17-24
ships furnishings or equipment.....	D17-3(5)
ships, original construction.....	D17-2
ships repairs.....	D17-3(6)
ships stores	
see also "SHIPS STORES".....	D17-3(3), D17/9
aircraft operating internationally.....	D17-3(3)
claims filed monthly.....	D17-3(18)
instructions.....	D17-3(17)
99% of duty and taxes.....	D17-3(3)
notice of intent to claim	
surplus stores.....	D17-3(9)
table of commodities entitled.....	D17-3(3)
quantity restrictions.....	D17-3(3)
vessels operating on Great Lakes.....	D19/4

DRAWBACK (con.)

ships supplies.....	D17-3
claim made under oath .....	D17-3(10)
coasting vessels .....	D17-3(13)
documents required .....	D17-3(11)
cross references when applying to other claims.....	D17-3(11)
entitlement.....	D17-3(8)
goods relanded, sold or disposed of in Canada.....	D17-3(14)
limitation of time for filing .....	D17-3(12)
notice of intent to claim.....	D17-3(9)
reduction for by-products.....	D17-3(15)
reduction for scrap or waste .....	D17-3(16)
vessels operating on Great Lakes.....	D19/4
spirits exported.....	D17-10
summary copy of claim .....	D17/1
supporting forms B 13 .....	D17/1
supporting invoices and form E 10.....	D17/2
Tariff Board, - powers of.....	CA44(1)(c)
transferring materials from Canadian manufacturers to free list, - powers of G. in C. ....	CA273(j)
U.S. leased bases in Newfoundland .....	D17-29
wireless telegraph apparatus .....	D17-12

DRAWINGS, PLANS, BLUEPRINTS      see also "PLANS"      D46-13

DRAYMEN

bonded carrier application, form E 21 .....	D3/10
transporting goods in bond .....	D3(17.1)

DUES

pilotage (CS Act).....	D18(41)
sick mariners (CS Act).....	D18(41)
accounting for directly to NH&W.....	D18/5
Canadian Government vessels - withdrawal of free treatment .....	D18/6
fishermen.....	D18/31
international voyages.....	D18/5
U.S. Government vessels .....	D18/6

DUMPING CLAUSE                    see "SPECIAL DUTY"

DUTIES, CUSTOMS                see also "VALUATION"

additional duty

- subsidized goods..... CT6A(1)
- G. in C. may make regulations ..... CT6A(5)
- special duty, adjustment ..... CT6A(3)

- application of rates in sch. A ..... CT3(1)
- articles enumerated under more than one name ..... CA50
- ascertain, samples may be taken to ..... CA53
- at FMV of goods at time and at exchange rate of direct  
exportation..... D43(26)

avoiding or deferring

- no bond for..... CA79
- officers allowing..... CA235(1)
- liability of goods ..... CA235(2)

BP tariff

- discount (10%), direct importation..... CT5
- tea, not to include U.K. duties ..... CT5(5)

Consolidated Revenue Fund

- form part of..... CA6(2)

- debt to Her Majesty..... CA101
- defined (duty or duties)..... CA2(1)(h)
- delivery when, not paid ..... CA212(b)

- derelict, flotsam, jetsam or wreck, etc. .... CA52
- direct importation ..... D37
- export..... CA88(2)
- fees in lieu of                    see "FEES"
- Financial Administration Act, within meaning of ..... CA6(1)

- foreign railway rolling stock..... D4-4
- free, defined..... CT2(1b)
- fish caught in Canadian vessels..... CT8(1)

DUTIES, CUSTOMS (con.)

fruits and vegetables  
Minister may order specific duty ..... CT13(1),  
F&V Bull.

goods otherwise exempt, dutiable in certain cases ..... CA104(1)  
diversion to other use ..... CA104(3)  
liability ..... CA104(2)

G. in C. may reduce or remove  
in event of producers taking unfair advantage ..... CT16(1)  
- additional duty imposed on producer violating ..... CT16(2)  
- not applicable to agricultural products ..... CT16(3)

lien on subsequent importation ..... CA101, D44/14  
paid down unless goods warehoused, to be ..... CA22(1)  
paid in cash, by money order or certified cheque ..... D27(1)  
see also "CHEQUES"  
payable by the Crown ..... CA2(3)  
p.c., defined (per cent ad valorem) ..... CT2(1f)

prepayment of see "STAMPS"  
quantities and values - apply to specific ..... CA48  
recoverable, how ..... CA101  
reciprocal reductions, G. in C. may make ..... CT10

reducing  
powers of G. in C. re ..... CA273(L)

remission see "REMISSION OF DUTY AND TAXES"  
sight entries, rate applicable ..... D44/42  
spirits and wines imported ..... D39(8a)  
surtax in certain cases see also "SURTAX" ..... CT7  
U.S. and U.K. funds tendered in payment ..... D27/20  
West Indies Trade Agreement ..... CT9







## ECUADOR

tariff treatment ..... D48-1

## EGYPT

tariff treatment..... D48-1

## EIRE

BP tariff ..... CT3(2)  
settlers effects (TI 705)..... D49-15

ELECTROTYPES            see "PHOTOGRAPHS"

## EL SALVADOR

tariff treatment ..... D48-1

ENTRY                    see also "FORMS"

agent may make ..... CA115(1), 117(1)  
budget changes, - subject to amendment..... D47/1

export                    see also "FORMS, B.13" ..... D22  
    agent, made by ..... CA90  
    air traffic, international, - where to be filed. .... D24/5  
    amending..... D22/2  
    attached to waybill, etc. .... CA84

    copies  
        extra, frozen fish for U.K. .... D54-4  
        fee for certification (50 cents)..... D15(9)  
    delivered to Collector before clearance of vessel ..... CA83(1)

    descriptive data required..... D22/1  
    duplicate retained at frontier port ..... D22/4  
    export duty to be paid..... CA83(4)  
    ex-sufferance warehouse (form B. 14)..... D22/6  
        procedure on shipment from inland port ..... D22/7

    failure to make..... CA225  
    land conveyance, by ..... CA88(1)  
    not exporting goods, - penalty ..... CA221  
    numbering, by fiscal years ..... Ad/13  
    oath..... CA83(3)

    official information not to be disclosed..... Ad/16  
    owner, made by other than, - penalty..... CA224  
    postal                    see "POSTAL"  
    preparation by agents ..... CA90, D22/1  
    re-landing fraudulently, - penalty ..... CA222

# CUSTOMS INDEX

## ENTRY (con.)

export (con.)	D22/3
transmission to DBS.....	Ad/14
- envelope DBS-2.....	CA83(2)
what they shall state.....	D22/6
when form B 13 to be used.....	
ex-warehouse	CA209
goods not corresponding.....	D45/2
redetermination or re-appraisal.....	D20/9
spirits for blending in distillery.....	
false - goods forfeited.....	CA237
forms - authorization for private printing.....	D44-1(26)
import	
advice notes from carrier.....	D25(9)
amending	
cancellation of form T 32.....	D44/61
motor vehicle parts, - subject to amendment (TI 438c, d, e)	D49-22(6), 23(6)
not required when not over \$1.....	D44/61
Nos. of prime entry or refund claim.....	D44-1(14)
only relevant line of prime entry.....	D44/61
procedure.....	D44/61
quintuplicate.....	D44/61
reclassification or re-appraisal	
- notifying Dominion Customs Appraiser.....	D45/2
- not subject (prime or original entries only).....	D45/3
- port officer, on own initiative, not to call for.....	D45/2
recording in cash book.....	D44/31
refund claims.....	D16-1(3)
travellers exemption, (TI 703b), - form E 24.....	D49/19
use of form T 32A.....	D44/61
amount of duty to correspond with cash book.....	D44/31
arms, stores, munitions, etc. (TI 708).....	D49-20(2a)
property of Commonwealth or NATO countries.....	D49/43
at proper Customs port.....	D44/1
Canadian goods astray in U.S.A.....	D25/3
Canadian goods returned	
see also "REPAIR, ADJUSTMENT, ETC."	
copies to excise audit and drawback.....	D49/1
exported for repair, adjustment or addition (form E 23)..<	D5/1



certificates on face, - need not be signed .....	D44-1(5)
circuses, shows, etc.....	D4-3
consignment goods, information to be furnished.....	CA99(2)
copies see also "FORMS, B 1"	
donations to institutions .....	D49/60
drawback, buckram (TI 1012) .....	D49/55
envelope DBS-1.....	Ad/14
excisable goods and automobiles imported (TI 706) .....	D52/28
fees for certified .....	D15(8)
flagging for Check Branch .....	D44/19
goods released by O.C. (Port Administration).....	D4/11
plans, drawings, blueprints.....	D46/23
signature of importer not required on Dept. and DBS copies .....	D44/17
copy as receipt for duties paid .....	D44/33
corrections initialled .....	D44/40
cotton textiles.....	D46/15
declaration forms see "OATHS"	
declaration on face of form B 1 .....	D44-1(7)
descriptive data required for DBS .....	D44-1(1), D44/35
- wool imports .....	D46/16
distribution of copies of documents .....	D3/5
- motor transport .....	D44/58
form E 7, notice of error .....	D44/114
free goods .....	
goods	
arriving under manifest but cleared at another port.....	D44/1
not included in, - forfeited.....	CA186(1)
of Japanese manufacture.....	D46/19
of mainland Chinese manufacture.....	D46/19
of U.S.S.R. origin (form G 9).....	D46/19
proof of origin.....	CT3(5)
grouping several invoices on one entry.....	D44-1(25)
importer or broker to record manifest sending port No. and pro No. ....	D25/7
importer to deliver .....	CA20
landing goods before, - penalty .....	CA174
long room procedure.....	D44/31
marking, filing and transmitting - procedure .....	D44/17
- signature of importer not required on Dept. and DBS copies .....	D44/17
'nil' recorded in cash book.....	D44/31
not perfect unless invoice produced.....	CA26
No. of perfect or post entry, or refund claim noted on prime.....	D44-1(13)
numbering, by fiscal years .....	Ad/13

ENTRY (con.)

import (con.)

- oath, form 4 - own factory ..... D44-1(4)
- conditions for including on same entry with other goods... D44-1(4)
- official information not to be disclosed ..... Ad/16

original or port copy

- declaration, oath, etc. signed in a legible manner ..... D44/31
- short form declaration ..... D44/31
- retained in port or outport files ..... D44/17

- penalty..... D25/21
- air cargo..... D24/2
- default of exportation of goods on deposits..... D27/20
- delivery before Customs entry..... D25/21
- delivery without Customs release ..... D25/21

- entering cars on private sidings before release ..... D44/12
- general tariff rates to apply ..... D25/21
- officials to whom demands made ..... D24/7, D25/22
- penalties applicable..... D25/21
- reporting to Director C-E Inspection when claims  
overdue ..... D25/22

- shortage at destination ..... D25(41), D25/2
- shortages at port of exit
- carloads in transit through Canada..... D25/19

perfecting

see also "WAREHOUSING"

- damaged goods ..... D16/6
- recording in cash book ..... D44/31
- redetermination or re-appraisal ..... D45/2
- to bear No. of sight or prime ..... D44-1(14)

- persons arriving with goods, to make ..... CA18(c)
- port, goods at proper Customs see "PORTS"
- post

- goods not reported at time of entry ..... D44/1, En/29

pro forma, form C.9

see also "FORMS, C.9"

- approval of Collector ..... D44-2(1a)
- conditions for release of goods..... D44-2(1)
- date of release and date of entry ..... D44-2(1d)
- documents or certificates required by other Departments . D44/51
- emergency releases ..... D44/49
- defined ..... D44/46
- general instructions ..... D44/53

## ENTRY (con.)

## import (con.)

## pro forma, form C 9 (con.)

no precedence over other entries ..... D44/52  
other Government departments and Crown companies .... D44/53  
perishable or urgently required goods ..... D44-2(1), D44/46  
    urgency to be determined by importer ..... D44/46  
perishable releases defined ..... D44/46  
presentation of entries ..... D44/52

release of goods ..... D44/46, D44/50  
    procedure ..... D44/50  
release numbers ..... D44/48, D44/51  
release of perishables  
    one-time authorities ..... D44/47  
    standing authority ..... D44/47

responsibility of appraiser ..... D44/51  
returned containers (TI 709)  
    identification marks ..... D49-1(3)

returned goods (TI 709) see also "RETURNED GOODS" .. D49-1(2)  
security: cash, cheque or bond ..... D44-2(1b)  
    see also "BONDS", "FORMS, D 11"

amount  
- standing authority at more than one port ..... D44/49  
- standing authority at one port ..... D44/47

bond of Dominion Chartered C-H Broker ..... D44/48  
general information ..... D44/50  
not required from Federal or Provincial governments. D44/50

security and filing of applications  
    one-time release ..... D44/48  
    - HQ security Nos ..... D44/49, D44/55  
    standing authority at more than one port ..... D44/49  
    standing authority at one port ..... D44/47

special service, after authorized hours ..... D44-2(3b)  
supported by invoice or other documents ..... D44-2(1c),  
    D44/51  
time allowed for presentation of formal entry ..... D44-2(1e)  
types of releases ..... D44/46  
uncertified cheque acceptable ..... D44/52

proof, further, if required ..... CA98

## provisional

plans, drawings, blueprints ..... D46/23  
raw sugar ..... D49-17(4)  
redetermination or re-appraisal ..... D45/2

```
import (con.)
```

quantity and value to be stated .....	CA21
recording number of pieces, sending port manifest No. etc.	D25/16, D25/17
redetermination or re-appraisal .....	D45/1

see "SETTLERS"

contents of a package, - value included .....	D44-1(23)
one or more packages, - goods entered to arrive .....	D44-1(24)

deposit, retained if not perfected .....	CA24(2)
filed and numbered consecutively with consumption entries .....	D44-1(10)
fixing amount of deposit .....	D44-1(11)
invoice not produced, penalty .....	CA24(3)

invoice, when cannot be produced.....	CA25
not applicable to casual importations.....	D44-1(15)
not perfected within time appointed .....	D44/42
No. of perfect or post entry, or refund claim, to be noted on .....	D44-1(13)
rate of duty applicable.....	D44/42

redetermination or re-appraisal.....	D45/2
refund claims.....	D16-1(6)
time for perfecting not to exceed 6 months.....	D44-1(12)
used when perfect entry is not made.....	D44-1(9)
values.....	D44/42

signature of importer not required on Dept.and DBS copies .. D44/17

slot machines, - serial Nos. .... D44/35

small collections (B 16)

completion and distribution ..... D44/63

duty on actual amount on invoice ..... D44/78

postal, express or baggage

shipments valued less than \$200 ..... D44/73

shipments valued not over \$200 ..... D44-1(2)

substitute entries..... D44/59

refund claims (T11)..... D16-1(6)

summary of duty and taxes

broker or importer may complete ..... D44/31

cashier checking computers figures..... D44/31

completed in blue or black ink..... ES/20

completed on original only..... D44/31

remaining copies merely date stamped..... D44/31

triplicate..... D44-1(1)



## ENTRY (con.)

## import (con.)

validated at one port for presentation at another.....	D44-1(8), D44/60
Collector may act in certain cases .....	D44/60
examination of documents .....	D44/60
examination of goods, entry, etc. at receiving port .....	D44/60
importer to have agent or representative at receiving port.....	D44/60
representative to be licensed broker, employee, etc. ....	D44/60
return of refund of brokerage fees .....	D44/60
verification of power of attorney No. ....	D44/60
verification of sales tax licence No.....	D44/60

## value for duty

in dollars .....	D44-1(6)
nearest dollar.....	Misc.40

void unless goods correspond with report.....	CA92(1)
goods not corresponding may be dealt with .....	CA92(2)

## voluntary

evasion of special duty.....	D45/2
postal.....	D44/95

## warehouse

absence of certified invoice .....	D44-1(16)
accounting for deficiencies .....	D20/11
not warehousing or ex-warehousing goods.....	CA207
perfecting, not permitted for whole packages short landed ex-ship.....	D16-3
redetermination or re-appraisal.....	D45/2

within one month.....	CA23(2)
wool fabrics.....	D46/14

inwards see "ENTRY, import", "IMPORTATION"

outwards see "ENTRY, export", "EXPORTATION"

partner may make ..... CA117(1) |preparation of entries by officers ..... D44/32 |

settlers see "SETTLERS"

ENVELOPES, official see "FORMS"

EQUIPMENT see "SUPPLIES"

## ESTONIA

export control (E&IP Act) ..... D55-23(12) |

## ETHIOPIA

tariff treatment ..... D48-1 |

EVASION

special duty .....	CT6(5), D43(25)
value, or defrauding revenue	
forfeiture .....	CA190(c)
penalty .....	CA190(2)

EXAMINATION OF GOODS

air manifest control	
spot checks at first airport of arrival .....	D24/2
at least one package in every shipment .....	D44-1(25)
baggage	
aircraft and trains to await compliance with Customs laws	
and regulations .....	D2(2)
and settlers' effects .....	En/28
persons boarding incoming vessels (form Y 38) .....	D18/9
camp equipment, etc.	
brought from U.S.A. ....	D1/19
consignment goods .....	D44/114
damaged packages .....	D44/9,
	D44/10
delivery and landing warrants (C. 1 and C. 2) .....	D44/9
diamonds (TI 364) .....	D49/57
entry before examination .....	D25/6
exportation of articles on form E.29B .....	D4/1
garments and hats imported for designing and copying .....	D16-5(5), (6)
goods, and warehousing      see "WAREHOUSING"	
mail from Armed Forces abroad .....	D44/97
NATO classified documents, by courier .....	D52/16
packages                      see "CONTAINERS"	
postal parcels, by F&D inspector .....	D44/88
small articles of high value .....	En/28
where entry presented .....	D44/1

EXCHANGE, rate of                      see "CURRENCY"

EXCISE                                      see also "WINES AND SPIRITS"

divisional directors of Excise Audit .....	D9
duties .....	ED202
duty cash book                      see "ACCOUNTS"	
duty index .....	ES/14

## EXCISE (con.)

enforcement of Excise Act by RCMP .....	En/6
excise duty inspection districts .....	D9
excise tax index, consolidated .....	ES/10
manifests not required for excisable goods .....	D25(36)
proof spirit, - what it is .....	D21/11
regulations under Excise Tax Act .....	ET1/1
special service	
bonded warehouses and licensed manufacturers .....	D26/7
tax claims	see "CLAIMS"
transporting excisable goods .....	ED201

EXEMPTION, TRAVELLERS' BAGGAGE, TI 703b  
see also "BAGGAGE"

accessories for trucks (not allowed) .....	D49/12, D49/13
aircraft	
international traffic .....	D24/4
alcoholic beverages .....	D49/12, D49/13
amended entries and seizures	
flat rate 40%, duties and taxes applicable .....	D49/19
form E 24 .....	D49/19
articles eligible	
articles not eligible .....	D49/11
business use (not allowed) .....	D49/11
examples of articles not admitted .....	D49/11
personal or household use .....	D49/11
type of goods .....	D49/11
children, age limitations .....	D49/12, D49/13
conditions under part 1 of item .....	D49/11
conditions under part 2 of item .....	D49/12
traveller may use part 1 or part 2 .....	D49/13
conditions under parts 1 and 2 combined .....	D49/13
crews on ships, international traffic .....	D18/8
enforcement procedure	see also "SEIZURES"
first offenders, form letter Y 22 .....	D49/19
first offenders, form letter Y 23 .....	D49/19
less than 48 hours abroad, form E 24 .....	D49/20
less than 14 days abroad, part 2 of item .....	D49/20
second offenders, form letter Y 28 .....	D49/19

entry, form E 24..... D49/11  
excise stamps  
not required for playing cards or tobacco products ..... ES/39

gifts, valuation .....	D49/16
goods cleared at 2 or more ports, form E 24.....	D49/17
goods for one person cannot be claimed by another.....	D49-3(4)
goods may be shipped under provisions of part 2 of item.....	D49/13
goods must accompany traveller, or contained in checked baggage.....	D49/12

goods not permitted entry	
prohibited goods.....	D49-3(7)
television sets and parts .....	D49-3(7)
when for business purposes.....	D49-3(7)

grouped exemptions not allowed.....	D49/12, D49/13
no carry-over to subsequent claims allowed.....	D49-3(3)
officers to assist in preparation of form E 24 .....	D49/16
repairs or alterations on goods taken abroad.....	D49-3(5)
residents of Canada employed with diplomatic missions etc. in U.S.A.....	D52/27

returning residents exemption regulations .....	D49-3(1), D49/24
Canadian Government employees .....	D49/24
members of armed forces .....	D49/24

sales slips, etc. to facilitate appraisal.....	D49/16
settlers effects.....	D49/35
television sets, not permitted entry.....	D49-3(9)
tobacco products.....	D49/12, D49/13
tools of trade.....	D4/5

transceivers, citizens band, reporting to DOT .....	D55/66
type of goods allowed .....	D49/11
U.S. citizens operating tourist camps or resorts .....	D1/19
value in Canadian currency .....	D49-3(2)
appraisal may be made .....	D49-3(2)
values based on retail prices .....	D49/11

when value exceeds \$100 or combined \$300.....	D49/11, D49/13
automobiles.....	D49/13
exemption on goods at highest rates of duty.....	D49-3(6)
where total value exceeds exemption .....	D49/11



## EXEMPTION (TI 703c)

aircraft, pleasure purposes.....	D49/24
articles for personal or household use .....	D49/24
manifesting on interior ports (by motor vehicle) .....	D3(19)
automobiles (not commercial) .....	D49/24
used or 2nd hand (TI 1215) .....	D49/62
Canadian Government employees returning .....	D49/24
goods to arrive .....	D49/26
members of armed forces returning .....	D49/24
returning Canadian residents.....	D49/24
settlers effects .....	D49/35

## EXHIBITIONS, CONVENTIONS, ETC.      see also "SHOWS"

advertising matter for free distribution .....	D4/16
exportation to U.S.A. (ACD Act)	
American horses returned .....	D55-1(16)
Canadian horses for exhibition, racing, etc. ....	D55-1(16)
goods for display (TI 700).....	D4-2
articles of foreign origin.....	D4/16
exhibits and decorative material .....	D4/16
goods sold in Canada shall be entered for consumption .....	D4-2(7)
kept in space assigned to importer .....	D4-2(4)
motor transport, manifesting on interior port .....	D3(19)
re-exportation or duty paid within 3 months .....	D4-2(7)
return of deposits, form E 29 Ex. ....	D4/17
transportation from border (form A 8A) .....	D4/17
international and foreign organizations .....	D4/16
printed matter, free entry.....	D4/16
prizes, trophies and awards to non-residents (form E 29B).....	D4/16
souvenirs presented as gifts .....	D4/16

## EXPENSES      see "ACCOUNTS"

## EXPLOSIVES      see also "FIREARMS"

definitions (E Act) .....	D55-4(3)
importation (E Act)	
cartridges, power riveting tools .....	D55/10
exemption, National Defence .....	D55-4(4)
explosive matches and cigarette inserts .....	D55/10
fireworks .....	D55/10
party favours .....	D55/10
permit required      see also "PERMITS" .....	D55-4(1)
samples may be taken .....	D55-4(6)
toys, trick devices, model missile kits, etc. ....	D55-4(7)

EXPORTATION

see also "ENTRY, export"

- animals to U.S.A. (ACD Act) see also "ANIMALS"..... D55-1(16)
- bounty see "BOUNTY"
- Canadian goods exported for repairs or additions..... D5, D5/1
- contravention of regulations..... CA227, CA229
- controlled (CWB) see also "PERMITS"
- Canadian wheat, oats and barley, and their products ..... D55/60
- Pembina wheat embargo ..... D55/59
- controlled (E&IP Act) see also "PERMITS"..... D55-23(11)
- air traffic, international, - where to be filed..... D24/5
- area control, list of countries ..... D55-23(12)
- defined ..... D55-23(Act)
- copies of Act and regulations ..... D55-23
- export control list..... D55-23(Att.)
- defined ..... D55-23(Act)
- Lacombe swine ..... D55-23(13).
- not applicable to goods in transit without transshipment.... D55-23(21)
- pork and pork products..... D55-23(13), D55-23(21)
- officers of E&IP section, D of T and C ..... D55/27
- transshipment regulations..... D55-23(20)
- dairy products (CDP Act) see also "DAIRY PRODUCTS"..... D55-2(3)
- date of, to Canada, established by producing clearance ..... CA100(c)
- deer ..... CA273(q)
- Department of National Defence ..... D55/39
- distillery products, - procedure..... D3/7
- drugs or narcotic products (O&ND Act)..... D55-19(9)
- see also "NARCOTIC PRODUCTS"
- duties ..... CA88(2)
- eggs, shell and frozen (CAPS Act)
- graded, marked, packed, inspected ..... D55-11(3)
- poultry division district offices..... D55-11(4)
- entered for, or warehouse, goods may be ..... CA65
- entries
- for export ex-sufferance warehouse (form B 14) ..... D22/6
- procedure on shipment from inland port..... D22/7
- preparation by agents..... D22/1
- entry (B 13) see "ENTRY, export"
- exporter, defined..... CA2(1)(o)
- ex-warehouse - landing certificate see "CERTIFICATES"
- fish see also "FISH"
- salmon from B.C. .... D22/8
- salted, in containers (FI Act)..... D55-6

## EXPORTATION (con.)

food products, fruit or vegetable (M&CF Act).....	D55-16(4)
forest products from certain Provinces.....	D54-1
fox pelts - certificate required (LS&LSP Act).....	D55-13(2)
fruit, vegetables and honey see "FRUIT AND VEGETABLES"	
further information, - powers of G. in C. ....	CA286
game (Provincial).....	D54-2
garments and hats imported for designing and copying .....	D16-5(6)
gifts see "GIFTS OR DONATIONS"	
index of Canadian exporters.....	D22/4
liquors, spirituous, and wines see "WINES AND SPIRITS"	
livestock, - monthly statement to D of A .....	D22/8
maple products (MPI Act) - certificate of analysis.....	D55-15
meats and meat food products (MI Act) .....	D55-18
export certificate required see also "CERTIFICATES".....	D55-18
narcotics see "NARCOTICS"	
plant and plant products (DI&P Act) see "DESTRUCTIVE INSECT AND PEST ACT"	
potatoes from Newfoundland, prohibited (DI&P Act).....	D55-3(36)
poultry, dressed or eviscerated (CAPS Act) .....	D55-12(3)
repairs, adjustment or addition see also "REPAIRS"	
Canadian goods abroad.....	D5, D5/1
report by carrier at Customs see also "REPORT" .....	D25(21)
special service see also "SPECIAL SERVICE".....	D26/6
strategic and other goods (E&IP Act).....	D55-23
tobacco products imported not exported duty free ex-warehouse without permission.....	D20(10.3)
war materials see "MUNITIONS"	
when commenced.....	CA100(b)
wines and spirituous liquors restrictions (E Act).....	D21-2E(1)
wool, Canadian unwashed fleece (CAPS Act) grade certificate .....	D55-14(1)
inspection offices.....	D55-14(3)

## EXPRESS see also "RAILWAYS"

air traffic form A 2 1/2 or form AC 1.....	D24/3
bonded carrier, defined .....	D16-2(2a)
carloads may be moved under seal from frontier .....	D25(12)
companies authorized, in bond transportation.....	D25/31
co-operation, D of A (ACD Act) meat products originating in Europe, South America or Mexico ...	D44/88
veterinary biological products .....	D44/88

EXPRESS (con.)

delivery facilitated	
gifts of a perishable nature .....	D44/110
personal effects and shipments of small value .....	D44/110
employees, with and without transportation by .....	CA180(2)
- penalty .....	CA180(2)(a), (b)
export entries	
not required for gift packages valued \$25 or less .....	D22(5)
not required for packages valued \$10 or less .....	D22(6)
garments and hats imported for designing and copying .....	D16-5(5)
goods delivered to Customs Express Branch .....	D25(9)
goods not delivered without Company's order .....	D44/109
manifests	see "MANIFESTING"
marks and numbers on packages .....	D43(6)
merchandise not for sale, appraisal note (form E 46) .....	D44-1(19)
method of storing shipments .....	D25/17
packages to show shippers and consignees name and address...	D25(11)
parcels to Check Branch .....	Ad/7
removal to Queens warehouse, uncustomed or unclaimed goods	
daily basis from express branch, if no cartage charges .....	D20/31
shipments checked with manifests at frontier .....	D25(12)
shipments valued not over \$200	
entry form B 16 .....	D44-1(2), D44/73



FAIR MARKET VALUE see "VALUATION"

FAIRS, AGRICULTURAL see "SHOWS, ETC."

## FALKLAND ISLANDS

BP tariff ..... CT3(2)

## FEES see also "STORAGE CHARGES"

aircraft, health and pleasure ..... D1-3(4)  
 bill of health (\$1.00) ..... CA125, D15(4)  
 blank copies of forms  
     manifest A 8A, - itinerant truckers ..... D3/6

certification of documents ..... D15(3)

## copies of documents

drawback and refund claims (50¢) ..... D15(11)  
     ships stores, form K 36A ..... D15(10)  
 export entries (50¢) ..... D15(9)  
 import entries (50¢) ..... D15(8)

## invoices

certified (50¢) ..... CA170(2), D15(5)  
 corrected or duplicate sets of transfer invoices ..... D44/26  
 validation of transfer invoices (50¢) ..... D15(6)

manifests (50¢) ..... D15(7)  
     no charge to transportation companies ..... D15(7)  
     without charge to British or foreign governments ..... D15(2)

## in lieu of duties and taxes

circuses and sideshows ..... D4-3  
     accounting ..... D4/20

foreign railway rolling stock ..... D4-4  
 racing automobiles and motorcycles ..... D4-3

landing certificates (50¢) ..... D15(12)

## licence

bonded warehouses, class II ..... D20(27), D20/3,  
     D27/37  
     horses, cattle and sheep ..... D20(27.3)  
     part of a year period ..... D20(27.2)  
     where in same premises as excise ..... D20(28.2)

custom-house broker ..... D11(10)  
     new licence, change in ownership, etc. .... D11/1  
     not collected until licence, or renewal certificate, issued. .... D11/1  
     on and after October, half rate ..... D11(10.3)  
     paid to Collector ..... D11(10.2)  
 foreign fishing vessels (CAPS Act) ..... D18/37

FEES (con.)

locker.....	D27/37
seals, commercial motor vehicles .....	D3(37)
in transit through U.S.A. ....	D3/20
 special service                      see also "SPECIAL SERVICE" ....	D26(3)
general instructions.....	D26/9
release of carloads at private sidings .....	D26(8)
 steamship inspection	
barges, scows, etc.....	D18(2)
Canadian ships and ships registered elsewhere.....	D18(16)
certain ferries .....	D18(3)
damage surveys and repairs .....	D18(13)
 during construction or manufacture .....	D18(9)
during installation .....	D18(11), (12)
examination of plans and designs .....	D18(14)
exemptions, - fishing vessels .....	D18(17)
floating plant .....	D18(4)
 general.....	D18(15)
outside Canada .....	D18(7)
parts and materials .....	D18(10)
payment of fees.....	D18(8)
 proportionate fees .....	D18(6)
scale of fees .....	D18(1)
ships registered elsewhere .....	D18(14A)
 supervision, - Excise establishments outside municipality .....	D21/25
temporary entry	
automobiles for racing (form E 29B) .....	D4/4
witness, - seizure actions.....	En/27

FEMALES

search of.....	CA142(1)
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FIJI

BP tariff .....	CT3(2)
-----------------	--------

FILMS

see "CAMERAS"

FINE

imprisonment in default of payment.....	CA272
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## FINLAND

settlers effects (TI 705) .....	D49-15
tariff treatment .....	D48-1

## FIREARMS AND OFFENSIVE WEAPONS see also "MUNITIONS"

ammunition, non-residents personal baggage .....	D1-1(sch.)
carrying, while smuggling .....	CA202(2)
cartridges, safety .....	D55/10
definitions (TI 1220) .....	D33/2
firearm .....	D33(4)
offensive weapons .....	D33(5)
- prohibited importation (TI 1220) .....	D33(6)
disposal or destruction	
conditions of sale .....	D20/37
detained as prohibited (TI 1220) .....	D20/37
permit requirements .....	D20/37
sale restrictions .....	D20/37
importation	
exemption from provisions of TI 1220 .....	D33(2)
general permit No. quoted on entry .....	D33(7)
list of authorized wholesalers (TI 1220) .....	D33(7), D33/1
permits required see also "PERMITS" .....	D33(3)
regulations and instructions .....	D33(1)
reporting to local police .....	D33(9)
safety cartridges (E Act) .....	D55-4(2)
mail from Armed Forces abroad	
careful examination .....	D44/97
non-residents personal baggage	
rifles and shotguns, sporting use .....	D1-1(sch.)

## FIRES

bonded premises, secured by Crown locks or seals .....	D21/26
gasoline sampling .....	D39/1
importation, material for Fire Prevention Week .....	D55/70
warehouses, secured by Crown locks or seals .....	D20/20

## FIREWORKS

importation (E Act) .....	D55/10
permit required .....	D55-4(1)

FISH

exportation	
frozen, for U.K., - extra copy of B 13.....	D54-4
salmon from B.C. ....	D22/8
salted fish in containers, - certificate required (FI Act) ...	D55-6
whitefish, inspection certificate (FI Act) .....	D55-6
importation	
canned fish and shellfish (M&CF Act) .....	D55-17(1)
free of duty, caught in Canadian vessels.....	CT8(1)
Minister may make regulations .....	CT8(2)
fresh, landed without entry .....	CA109
list of fish inspection officers	
FI Act .....	D55-7(4)
M&CF Act.....	D55-17(2)
marks and numbers on packages, - exemption (not canned) .	D43(5)
other than canned (FI Act)	
inspection.....	D55-7(1)
release and delivery.....	D55-7(2)
oysters and clams, authorized shippers .....	D55-7(3)

FISHING

see also "VESSELS"

Coastal Fisheries Protection Act.....	D18/37
Hague Tribunal.....	D18/29
sick mariners' dues .....	D18/31

vessels

clearance	see "CLEARANCE"
foreign	
- Atlantic coast, U.S., - special privileges .....	D18/26
- disabled landing fish (CFP Act) .....	D18/37
- fishing illegally .....	D18/28
- licence to enter Canadian ports (CFP Act) .....	D18/37
reports, in and out	see also "FEES"
ships stores.....	see "REPORTS"
- exemption from filing forms E 1 and Y 14.....	D19/1
special service .....	D19(8)
transporting fish from fishing grounds .....	D26/3
transporting goods or passengers.....	D18(30)
	D18(29)

FLOTSAM

see "WRECKS"

FORFEITED GOODS see also "ABANDONED, ETC.", "SEIZURES"

'forfeiture' defined.....	CA2(1)(q)
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FORGED DOCUMENTS, ETC. .... CA238



## FORMOSA

tariff treatment ..... D48-1

FORMS see also "BOOKS", "SUPPLIES" and under name of  
particular form, as "BONDS", "ENTRY", "REPORT", etc.

bonds, documents, papers, etc., prescribed by Minister..... CA124

Departmental Forms Committee, - functions..... ES/17

distribution by a responsible officer..... ES/3

distribution records ..... ES/3

## entry

import, amended

- declaration forms 1, 2 and 4 see "OATH"

private printing, authorization..... D44-1(26)

- form C 9..... D44-2(4)

envelopes, window style ..... ES/19

import permit see "PERMITS, ETC."

invoice, blank ..... ES/21

## manifest, highway

advice note manifest, forms A 8A obtainable at nominal

charge ..... D3(42)

issued free of charge (except A 8A)..... D3(42)

private printing (form A 8A)..... D3(43)

## manifests

Departmental printings..... D25(19)

private printings ..... D25(19)

requisitioning ..... ES/2

forms and form letters not catalogued ..... ES/2

warehousing, powers of G, in C. .... CA273(g)

## A Abstract Manifest

consolidated loads by motor transport..... D3/4

consolidated pool cars ..... D25/8

copy attached to port entry..... D3/5

delivery of a part shipment..... D25/6

examination and release ..... D25/8

part of manifested quantity entered and balance short D25/10

when manifest covered by more than one entry, -

motor transport..... D3/5

when to be used ..... D25/9

A 2 Envelope - Customs Import Duty Entries ..... D27/12

## AB Requisition for Mail Copy of Manifest

diversions, - advice note system ..... D25/10

diversions, - motor transport ..... D3/6

AC 1	Air Cargo Manifest .....	D25
	airlines utilizing .....	D24/7
	cancellation procedure, - by form B 13.....	D24/5
	company-owned aircraft .....	D24/4, D24/11
	consignee's name not required in outward movement	D24/5
	consolidated shipments, distribution sheet required.	D24(4)
	corrections, how made .....	D24/1
	distribution of copies .....	D24/1
	express agencies using facilities of aircraft.....	D24/3
	express shipments on separate forms .....	D24/3
	goods removed from aircraft at airports abroad ....	D24/1
	goods transshipped by air carrier.....	D24/1
	in quadruplicate .....	D24/1
	in duplicate, goods entered or remanifested.....	D24/1
	information required .....	D24(3)
	international traffic .....	D24(1)
	method of filing .....	D25/17
	military aircraft .....	D24/4
	ports of destination in Canada .....	D24/6
	same serial No. as relevant AG 1.....	D24/1
	sending port Nos.....	D24/1
	uses of form .....	D24/1
AC 2	Declaration, Amending Inward Report	
	shortages and overages .....	D24/2
AG 1	General Declaration, Aircraft .....	D25
	aircraft imported for repairs.....	D4/7
	Canadian residents, health or pleasure .....	D1-3(3.1)
	commercial aircraft, outward .....	D24/5
	- inward from overseas .....	D24/3
	commercial goods, in aircraft travelling for health or pleasure.....	D1/40
	company-owned aircraft .....	D24/4, D24/11
	goods off-loaded at airport.....	D24/1
	in duplicate.....	D24/1
	international traffic .....	D24(1)
	landing, without discharging cargo .....	D24/3
	method of filing .....	D25/17
	numbering.....	D24/1
	number of passengers recorded.....	D24(2)
	transiting a Canadian port only.....	D24/3

## FORMS (con.)

AG 1 (spec.)	General Declaration, - Aircraft international traffic.....	D24(3)
AG 2	Combined Inward/Outward Report and Cruising Permit, Aircraft, Health or Pleasure.....	D1/40
	cancellation .....	D1/40
	duplicate .....	D1/40
	information required.....	D1/40
A 1	Train Report Inward.....	D25
	cancelled by form A 5 when shipments refused admission...	D25/4
	cancelled by station copy of manifest .....	D25/4
	conductor to file.....	D25(20)
	procedure for Customs.....	D25/3
	railway car ferries .....	D18(25)
A 2	Separate Car Manifest of Bonded Goods.....	D25
	destinations in Newfoundland.....	D25/13
	piggy-back service .....	D25(32)
	used in conjunction with abstract form A 2 3/4.....	D25/15
A 2 (special)	Canadian Customs In Transit LCL Manifest .....	D25
	cancelled by report outward .....	D25/18
	issued in duplicate .....	D25/18
	not for shipments to seaboard for export .....	D25/18
	prepared by railway and stamped by Customs .....	D25/18
	responsibility, of port of issuance .....	D25/18
	return within 30 days.....	D25(38)
A 2A	Railway Advice Note Manifest .....	D25
	piggy-back service .....	D25(32)
	railway freight.....	D25/1
A 2 1/2	Express Company Manifest.....	D25
	air traffic.....	D24/11
	- disabled aircraft.....	D24/2
	delivery of goods .....	D44/109
	overages, arriving by air.....	D24/3
	rail shipments returned to shipper by air.....	D24/3
	railway material carried in baggage cars .....	D2/4
	remanifesting from airport.....	D24/1
	remanifesting from airport by surface carrier.....	D24/3
	remanifesting from form AC 1.....	D24(6), D24/1, D24/3
	shipments arriving by rail transshipped for air carriage....	D24/3
	used in conjunction with abstract form A 2 3/4.....	D25/15

FORMS (con.)

A 2 3/4 Abstract Manifest, Goods Diverted or Goods Found	
Over .....	D25
distribution of copies.....	D25/16
functions of form .....	D25/15
method of filing and cancelling .....	D25/16, 17
overages.....	D25(35)
arriving by air.....	D24/3
cross reference to manifest.....	D25/17
in cargo containers.....	D25/20
recording in T 48 register .....	D25/16
required in triplicate.....	D25/16
A 3 Transfer Manifest, Goods in Bond.....	
air traffic.....	D24/11
between warehouses within port, - motor transport ..	D3/6
movement within port .....	D25/14
ships equipment, vessels operating on Great Lakes..	D19/4
ships stores.....	D19(11)
A 3 1/2 Separate Shipment Manifest.....	
destinations in Newfoundland.....	D25/13
piggy-back service.....	D25(32)
used in conjunction with abstract form A 2 3/4 .....	D25/15
A 3 3/4 Manifest Correction .....	
	D25
A 4 Special Freight Train Manifest, of Sealed Goods In	
Transit across U.S. territory .....	D25
Canadian wheat, oats and barley, permits (CWB)....	D55/60
return within 30 days.....	D25(38)
A 4 1/2 In Transit Manifest, Through Carload Shipment.....	
carloads at port of exit without manifest .....	D25/19
Customs seals .....	D25/19
issued in duplicate .....	D25/19
not for shipments to seaboard for export.....	D25/18
port procedure.....	D25/19
return within 30 days .....	D25(38)
transportation or industrial seals .....	D25/19
A 4 1/2 Manifest of a Separate Car in Transit through Canada...	
(spec.) return within 30 days .....	D25
	D25(38)



## FORMS (con.)

A 5	Train Report Outward.....	D25
	cancels A 1 when shipments refused admission.....	D25/4
	carloads in transit through Canada	
	- without manifest at port of exit .....	D25/19
	conductor to file .....	D25(21)
	impact registers used internationally.....	D4/22
	in transit seal record .....	D25/28
	railway car ferries .....	D18(25)
A 6	Report Inwards, Vessels    see also "REPORT"	
	Canadian fishing vessels, close of season .....	D18(27)
	cancellation.....	D25/16
	cargo containers.....	D25/20
	coasting trade	
	when licensed.....	D18(9)
	when not licensed .....	D18(8)
	copy for each port of call .....	D18(15)
	detail not required when A 16 manifest used .....	D18(43), (44)
	duplicate, at clearing stations.....	D18(46)
	ferries, close of each day .....	D18(24)
	foreign pleasure craft over 50 tons or carrying a	
	paid crew .....	D18(40.3)
	form A 6 special.....	D18/15
	laden or in ballast, from foreign port.....	D18(14)
	not required for in bond goods covered by railway	
	waybills and manifests .....	D18(10)
	numbering, recording and cancellation.....	D18(16)
	package freight handled by ferries .....	D18(43)
	pleasure craft, Canadian .....	D18/12
	ships mail bags.....	D44/68
	signature and declaration, multiple sheets.....	D18(16)
	statement when no ships stores or crew articles ...	D18/8
	statement whether in ballast or in ballast with	
	ships stores.....	D19(8)
	vessel clearing stations.....	D18(33)
	vessels imported for repairs.....	D4/7
	when numbered and treated as manifests.....	D18(44)
A 6 1/2	Declaration Amending Report Inwards	
	ships mail bags.....	D44/68
	short landing whole packages ex-ship .....	D16-3(1)

FORMS (con.)

A 7	Report Outwards, Vessels	see also "REPORT"	
	Canadian fishing vessels, commencement of season	.....	D18(27)
	cargo containers and contents	.....	D25/20
	certificate of export for intoxicating liquors	.....	D21-2E(5)
	coasting trade		
	when licensed	.....	D18(9)
	when not licensed	.....	D18(8)
	declaration re restriction of fishing limits	.....	D18(42)
	detail not required when A 16 manifests used	.....	D18(44)
	duplicate, at clearing stations	.....	D18(46)
	ferries, close of each day	.....	D18(24)
	foreign pleasure craft over 50 tons or carrying a paid crew	.....	D18(40.3)
	form A 7 special	.....	D18/15
	not required for in bond goods covered by railway waybills and manifests	.....	D18(10)
	package freight handled by ferries	.....	D18(43)
	pleasure craft, Canadian	.....	D18/12
	secrecy	.....	Ad/16
	vessel clearing stations	.....	D18(33), (46)
	- goods for export	.....	D18(33)
A 8	Highway Report	.....	D25
A 8A	Customs Manifest, Truckers	.....	D25
	astray shipments returned to U.S.A.	.....	D3/3
	checking packages with manifest	.....	D3/4
	corrections, how made	.....	D3/2
	distribution of copies	.....	D3/1
	effects of NATO members	.....	D52/13
	effects of returning residents (TI 703c)	.....	D49/25
	freight ex-vessel at seaports	.....	D3/5
	goods imported for display (TI 700)	.....	D4-2(5)
	- transportation from border	.....	D4/17
	information required	.....	D3(45)
	instructions	.....	D3/1
	itinerant carriers	.....	D3/1
	luggage trailers rented by returning residents	.....	D1/11
	non-duty-paid goods in transit through U.S.A.	.....	D3/7
	obtainable at nominal charge	.....	D3(42)
	piggy-back service	.....	D25(32)
	private printing	.....	D3(43)

A 8A (con.)	Customs Manifest, Truckers (con.)	
	race horses not eligible .....	D4/5
	record, serial Nos. of seals.....	D3/7
	regular operators to provide own forms.....	D3/1
	remanifesting .....	D3/5
	returned goods, not the goods ordered .....	D16-2(10)
	separate manifest for each shipment.....	D3(45)
	settlers effects.....	D49/36
	specifications.....	D3(44)
	specimen forms .....	D3(App. 3 to 8)
	spirits for delivery to a distillery.....	D3/13
	vehicles requiring repairs abroad.....	D5/3
A 8 1/2	In Transit Highway Manifest.....	D25
	baggage.....	D2/1
	Canadian wheat, oats and barley, permits (CWB),	D55/60
	return within 30 days .....	D25(38)
	seal record, .....	D3/20, 21, 22
	through Canada .....	D3/6
	through U.S.A.....	D3/6
A 11	Special Manifest, Goods In Transit through U.S.A..	D25
	Canadian wheat, oats and barley, permits (CWB),	D55/60
	numbered consecutively by fiscal years .....	D25(25)
	used in conjunction with abstract form A 2 3/4...	D25/15
A 11 1/2	Special Manifest Goods In Transit through U.S.A. by	
	Water....	D25
	numbered consecutively by fiscal years .....	D25(25)
	used in conjunction with abstract form A 2 3/4...	D25/15
A 12	Special Train Manifest for Carloads of Express	
	Shipments in Transit through Canada ...	D25
	return within 30 days .....	D25(38)
A 13	Through Passenger Train In Transit Manifest .....	D25
	return within 30 days .....	D25(38)
A 15	Postal Parcel Manifest .....	D25/15
	examination by F&D inspector .....	D44/88
	packages forwarded one port to another .....	D44/79
	PO officials may examine .....	D44/78
	re-manifesting to points in Newfoundland.....	D44/80
	used in conjunction with abstract form A 2 3/4...	D25/15

FORMS (con.)

- A 16      Special Manifest, Goods In Bond by Vessel from  
                 One Port in Canada to Another Port in  
   Canada..... D25  
                 between Canadian ports only..... D18(44)  
                 certain destinations in Nfld. .... D25/13  
                 foreign vessels not permitted to transport goods  
   coastwise .... D18(44)
- goods laden on vessels coasting ..... D18(15)  
                 preparation and procedure ..... D18(44)  
                 secrecy..... Ad/16  
                 used in conjunction with abstract form A 2 3/4 .... D25/15
- A 17      Request for Return of Manifest..... D25
- A 18      Customs Storage Manifest  
                 cancellation procedure ..... D20/37  
                 by forwarding manifest..... D20/39  
                 distribution of copies..... D20/31  
                 freight or express shipments  
                 copy to transportation company..... D20/31
- instructions for preparation..... D25/11  
                 not used for goods short received..... D20/32  
                 record of storage charges ..... D20/32  
                 recording in warehouse ledger ..... D20/10  
                 unclaimed and unentered goods, after 30 days..... D25/11
- unclaimed goods ..... D25/7  
                 examination and description..... D20/41  
                 list of uncustomed goods ..... D49/9  
                 or uncustomed goods ..... D20/31  
                 register, where Queens warehouse ..... D20/32  
                 settlers effects and in transit goods ..... D20/32  
                 to concentration points..... D20/37  
                 to Queens warehouse, motor transport ..... D3/5
- A 18 1/2      Grain Customs Storage Manifest  
                 cancellation ..... D20/17  
                 numbering and filing ..... D20/17  
                 procedure on importation..... D20/17
- A 19      Tracer re In Bond Goods Reported Short..... D25



## FORMS (con.)

## A 20 Baggage Card

diverted baggage, procedure.....	D2(14a)
filed in bundles of 200.....	D2(13)
form approved by Minister .....	D2(4)
form specifications .....	D2(19)
forms provided by transportation company .....	D2(4)
preparation and procedure.....	D2(6)
procedure re checked baggage .....	D2(5b)
specimen form.....	D2(19)
transportation company shall attach .....	D2(3)
written with indelible pencil .....	D2(8)

## A 21 Baggage Card, In Transit through U.S.A.

form approved by Minister .....	D2(4)
form specifications .....	D2(19)
forms provided by transportation company .....	D2(4)
preparation and procedure.....	D2(9)
specimen form.....	D2(19)
transportation company shall attach .....	D2(3)

## A 22 Notice of Diversion of Baggage

procedure .....	D2(14)
-----------------	--------

## A 23 Delayed Baggage Declaration

air traffic .....	D24(9)
general use .....	D2(17)

## A 25 Baggage Manifest

filed numerically.....	D2(13)
form approved by Minister .....	D2(4)
forms provided by transportation company .....	D2(4)
prepared in triplicate .....	D2(6)
procedure .....	D2(6)
procedure re checked baggage .....	D2(5b)
specimen form.....	D2(18)
written with indelible pencil and carbons .....	D2(8)

## A 40 Annual Report, Manifests Forwarded

baggage manifests not to be recorded.....	D2(15)
procedure.....	D25/23
recording abstract manifests form A 2 3/4 .....	D25/16
re-manifesting, postal parcels.....	D44/79

FORMS (con.)

B 1 Entry for Home Consumption

articles on form E 29B left in Canada .....	D4/2
breakdown of excise taxes on K 10 and K 10B.....	D27/26
copies to Department see also "ENTRY"	
goods released by O.C. (Port Administration) .....	D4/11
regimental dress or accoutrement.....	D49/44
repair or addition to Canadian goods abroad (Port Administration) .....	D5/1
rolling stock and railway equipment on 1/120th basis (C-E Inspection) .....	D4/11
Thermofax copies not to be certified for D/B purposes.....	D17/2
declaration	
dairy products (DCP Act).....	D55-2(2)
form 4, postal packages.....	D44/87
forms 1, 2 and 4 .....	D44/34
on face of form.....	D44-1(7)
duty and taxes, circuses and sideshows.....	D4/20
effects of returning residents (TI 703c) .....	D49/25
envelope DBS-1 .....	Ad/14
foreign grain in elevators .....	D20/17
goods to arrive (TI 703c).....	D49/26
playing cards, imported .....	ES/37
prefabricated houses, machines, etc., by settlers (TI 705).....	D49/40
private printing, approval of Department .....	D44-1(26)
recording in warehouse ledger - liquidation .....	D20/10
regimental dress or accoutrement, certificate .....	D49/44
repayment of drawback	
- return of spirits exported .....	D49/7
ships stores arriving in Canada, subject to drawback..	D19(11)
specific purposes .....	D44/87
specimen, - remission on 1/60th basis .....	D4-5, D4/13
substitute entry, refund claims (TI 1) .....	D16-1(6)
tobacco products pre-stamped.....	D21-6(36)
triplicate.....	D44-1(1)
used or 2nd hand aircraft (TI 1216).....	D49/64
used or 2nd hand vehicles (TI 1215) .....	D49/63
validated entries for another port .....	D44/60

## FORMS (con.)

## B 4 Entry for Bequests and Settlers Effects

bequests, death of persons resident abroad (TI 704) ... D49/60  
countries named by Minister (TI 705) ..... D49-15  
Dutch immigrants ..... D49/38  
envelope DBS-1 ..... Ad/14

instructions ..... D49/35  
need for form E 46, motor vehicles ..... D49/37  
prospective immigrants, - procedure ..... D49/39  
summer residents ..... D49/41

transporting by commercial vehicles ..... D3(19)  
triplicate ..... D44-1(1)  
U.S. citizens operating tourists camps or resorts ..... D1/19

## B 5 Entry for Warehouse

absence of certified invoices ..... D44-1(16)  
declaration, form 4 ..... D44/34  
envelope DBS-1 ..... Ad/14  
playing cards, imported ..... ES/37

ships stores  
arriving in Canada ..... D19(11)  
delayed in delivering to vessel ..... D19(10)  
subject to excise duty ..... D19(12)

tobacco products pre-stamped ..... D21-6(36)  
triplicate ..... D44-1(1)  
wines and spirits for gauging ..... D39(17)

## B 7 Entry for Duty Ex-Warehouse

breakdown of excise taxes on K 10 and K 10B ..... D27/26  
envelope DBS-1 ..... Ad/14

recording in warehouse ledger ..... D20/10  
spirits for blending in distillery ..... D20/8

FORMS (con.)

- B 8      Entry Ex-Warehouse for Ships Stores
- air traffic, international, - where to be filed ..... D24/5
  - envelope DBS-1 ..... Ad/14
  - master's declaration re necessity and intended use .. D19(10)
- procedure
- delivery to vessel at another port..... D19(10)
  - delivery to vessel at original warehousing port.... D19(10)
- recording in warehouse ledger ..... D20/10
- ships stores arriving in Canada ..... D19(11)
- B 9      Entry for Export Ex-Warehouse
- automobiles of British Commonwealth Armed Services D52-8(5)
  - automobiles of NATO members ..... D52-8(5)
  - U.S. bases in Newfoundland..... D52-9
  - certificate of export for intoxicating liquors ..... D21-2E(4)
- envelope DBS-1 ..... Ad/14
- goods forwarded under manifest..... D25(36)
- recording in warehouse ledger ..... D20/10
- B 10     Entry for Removal Ex-Warehouse
- cancellation by manifest..... D20/11
  - envelope DBS-1..... Ad/14
  - goods forwarded under manifest..... D25(36)
  - number of copies required..... D20/11
- one port to another..... D20/11
- recording in warehouse ledger ..... D20/10
- transfers within port, without change in ownership... D20/11
- B 11     Sight Entry
- declaration, form 4..... D44/34
  - envelope DBS-1 ..... Ad/14
  - filed and numbered consecutively with other entries .. D44-1(10)
- quadruplicate ..... D44-1(10)
- rate of duty applicable ..... D44/42
- refund claims ..... D16-1(6)
- used when perfect entry is not made ..... D44-1(9)



## FORMS (con.)

B 13 Export Entry	see also "ENTRY, export"	
air traffic, international, - where to be filed .....		D24/5
amending .....		D22/2
animals, notation re certificate of health (ACD Act) ..		D55-1(16)
attached to waybill, airbill, etc. ....		D22(4)
Canadian exporters' index.....		D22/4
cargo containers (not required) .....		D25/20
certified copies .....		D15(9)
conductor of trains to surrender at frontier .....		D25(21)
copies to Department		
rolling stock and railway equipment entered on		
1/120th basis.....		D4/11
copy for drawback or refund.....		D22(2)
Thermofax copies not to be certified for D/B		
purposes .....		D17/2
copy to accompany shipment (E&IP Act).....		D55-23(Regns.)
country of ultimate destination .....		D22(7)
Customs ex-warehouse goods .....		D22(8)
descriptive data required.....		D22/1
distillery products by motor transport .....		D3/7
domestic or foreign articles, to be indicated.....		D22(8)
drawbacks .....		D17/1
duplicate, at ports; triplicate at outports and parts of		
ports.....		D22(1)
duplicate retained at frontier port. ....		D22/4
each shipment or each separate carload.....		D22(3)
- when several carloads of same material to same		
destination by vessel.....		D22(3)
excise ex-warehouse goods .....		D22(8)
exportation by vessel .....		D22(3)
export permit (E&IP Act)		
goods not according to order .....		D55/30
may be sent direct to port of exit.....		D22(4)
SPL, partial shipments.....		D55/38
frozen fish, to U.K. ....		D54-4
goods that are not the goods ordered		
certified by Collector at port of exit .....		D16-2(6)
grade certificate, Canadian unwashed fleece wool		
(CAPS Act).....		D55-14(1)

## FORMS (con.)

## B 13 Export Entry (con.)

(con.)	maple products analysis certificate (MPI Act).....	D55-15
	name of consignee .....	D22(3)
	not required for	
	commercial packages valued \$10 or less by mail..	D22(5)
	express packages valued \$10 or less .....	D22(6)
	gift packages by mail.....	D22(5)
	gift packages valued \$25 or less by express.....	D22(5)
	in transit through Canada.....	D22/6
	numbering.....	D22/4
	postal shipments, procedure     see also "POSTAL"..	D22(5)
	preparation by agent.....	D22/1
	preparation responsibility of owner.....	D22(1)
	quantity column, requirements .....	D22(10)
	rail detector cars .....	D4/24
	re-exportation, goods imported on 1/60th or 1/120th basis .....	D4/12
	returned containers (TI 709) .....	D49-1(3)
	returned goods (TI 709) .....	D49-1(2a)
	return of goods that are not the goods ordered.....	D16-2(6)
	taken to account at ocean or frontier port of exit.....	D22(4)
	temporary entries .....	D22(11)
	transmission to DBS .....	D22/3
	- envelope DBS-2.....	Ad/14
	tugs or barges, from Lake Champlain .....	D18(45)
	use of window envelopes.....	ES/19
	uses of form .....	D22/6
	value columns, requirements .....	D22(9)
	vessel clearing stations .....	D18(33), (46)
	vessels, at port of loading.....	D18(15)
B 14	Entry for Export Ex-Sufferance Warehouse	
	distribution of copies .....	D22/6
	envelope DBS-2 .....	Ad/14
	foreign grain in elevators .....	D20/17
	instructions re procedure .....	D22/6
	numbering.....	D22/6
	triplicate at ports, quadruplicate at outports .....	D22/6
	vessels, at port of loading.....	D18(15)

## FORMS (con.)

B 15	Entry Transfer Invoice, - Goods Sold in Bond	
	change in ownership .....	D20/10
	information required .....	D20/10
	numbering and distribution of copies .....	D20/10
	recording in warehouse ledger .....	D20/10
B 16	Entry, Small Collections	
	breakdown of excise taxes on K 10 and K 10B .....	D27/26
	commercial shipments, by truck (casual only) .....	D44-1(3)
	completion and distribution .....	D44/63
	envelope DBS-1 .....	Ad/14
	fees, stock cars for racing .....	D4/4
	foreign exporters and importers indexes .....	D44/21
	form C 1 not required .....	D44/9
	gift shipments of perishables, by express (TI 690a)	
	procedure .....	D44/110
	goods unsold at auction, - certificates of	
	destruction .....	D20/35
	name of importer, not required .....	D44/63
	one line left blank between each entry .....	D44/63
	payments by offenders (TI 703b) .....	D49/19
	postal, express or baggage	
	- shipments, valued not over \$200 .....	D44-1(2), D44/73
	railway material carried in baggage cars .....	D2/4
	returns from sale of unclaimed goods .....	D20/34
	summary in tally block not required for loose-	
	leaf B 16 special .....	D44/63
	tobacco products pre-stamped .....	D21-6(36)
	verification of PA or ST licence No.	
	- clearance of goods at another port .....	D44-1(21)
B 16 1/2	Receipt, Small Collections .....	D44/33
	breakdown of excise taxes on K 10 and K 10B .....	D27/26
	exemptions, value in excess (TI 703b) .....	D49/16
	railway material carried in baggage cars .....	D2/4
B 55	Entry Free Ex-Warehouse, Ships Stores	
	accompanied by bond .....	D19(15)
	certificate of officer delivering excisable goods ...	D19(18)
	completed copy to vendor of goods .....	D19(20), (21)
	five copies required .....	D19(14)
	master's declaration re necessity and intended use	D19(10)
	master's receipt for excisable goods .....	D19(18)
	three copies and order b/L to port of exit .....	D19(17)
	- disposition of copies .....	D19(19)

FORMS (con.)

B 56	Entry and Requisition, Tobacco Stamps.....	ES/53(24)
B 57	Entry and Requisition, Cigarette Stamps.....	ES/53(24)
B 59	Entry and Requisition, Other Stamps .....	ES/53(24)
B 93	Excise Tax Entry	
	power of attorney (form E 68).....	D14(Note)
	refund or drawback cheques applied against	
	arrears .....	D27/52
	use of window envelopes.....	ES/19
CSC 60	Request for Temporary Appointment or Promotion	
	distribution of copies .....	Pe/5
CSC 130	Application for Promotion	
	careful preparation.....	Pe/14
CSC 218	Certificate of Appointment	
	distribution of copies .....	Pe/5
CSC 264	Special Leave, Illness in Family.....	Pe/53
CSC 278	Promotion Rating and Register of Marks.....	Pe/17
	certificate for C-E officers 3, - female.....	Pe/16
	members of Rating Board must sign all sheets....	Pe/16
CSC 315A	Veterans Reporting to Provincial TB clinics .....	Pe/55
CSC 315B	Veterans Reporting to DVA or CPC .....	Pe/55
C 1	Collectors Permit to Deliver	
	appraiser to sign.....	D44/9
	care in ordering to examining warehouse.....	D44/10
	damaged packages .....	D44/9
	- when in only one package .....	D44/10
	entry in register .....	D44/10
	examination and delivery .....	D25/6, /8, D44/
	examination of goods, procedure .....	D44/9
	filed with entry.....	D44/9
	goods to arrive (TI 703c) .....	D49/26
	information required.....	D44/9
	issued at collectors discretion .....	D44/9
	monthly statement.....	D44/10
	not given to carrier.....	D44/9
	not required for B 16 entries .....	D44/9
	shortages	
	- goods entered to arriv�.....	D44-1(24)
	- subsequent arrival at another port .....	D44/120
	- value included stamp.....	D44-1(23)



## FORMS (con.)

C 1 1/2	Delivery Note to Carrier.....	D44/9
C 2	Collectors Warrant to Land see also "FORMS, C 1"	
	examination and release.....	D25/6, /8
	examination of goods, procedure.....	D44/9
	filed with entry.....	D44/9
	goods for warehouse.....	D44/9
	not given to carrier.....	D44/9
	shortages, - value included stamp.....	D44-1(23)
C 3	Lockers Order, Receiving into Warehouse.....	D20/10
	record of goods ex-warehoused.....	D20/11
C 4	Lockers Order to Deliver Ex-Warehouse.....	D20/10
	recording on form C 3.....	D20/11
C 6	Collectors Permission for Special Purposes	
	animals from U.S.A. (ACD Act).....	D55-1(9)
	arms, stores, munitions, etc. (TI 708).....	D49-20(2c)
	bulk cargoes for weighing or gauging.....	D44/13
	cigarettes and tobacco for weighing and stamping..	D44/13
	copies of C-E documents.....	D15(1), D44/13
	not to be used for landing certificates, U.S.	
	exports of cotton goods ...	D15/1
	receipted copy to applicant.....	D15(1)
	damage certificates.....	D16/6
	Department of National Defence.....	D44/13, D44/53
	examination of documents in record room.....	D44/13
	form C 9, for immediate release of goods.....	D44/46
	fruit and vegetables (FV&H Act).....	D55-9(6)
	goods ordered to examining warehouse.....	D44/13
	NATO forces.....	D44/13, D44/53
	numbering.....	D15(1), D44/13
	repacking, in warehouse.....	D44/13
	review and follow-up responsibility.....	D44/13
	semen of animals, improvement of stock (TI 786) ..	D49-13(4)
	ships stores.....	D44/13
	special government projects.....	D44/13, D44/53
	spirits and wines for gauging.....	D39(6), (17)
	spirits for blending in distillery.....	D20/8
	unclaimed goods.....	D20/32
	valid reasons for issuance.....	D44/13

# CUSTOMS INDEX

## FORMS (con.)

C 6 (spec.)	Collectors Permission, Special Purposes	
	radioactive reference sources (AEC).....	D55/62
	- copy to Secretary, AEC Bd. ....	D55/62, D55/63
	record of returnable containers (TI 709).....	D49-1(5d), D49/2
C 8	Ships Clearance	see also "CLEARANCE"
	coasting trade	
	when licensed .....	D18(9)
	when not licensed .....	D18(9)
	foreign destination and next Canadian port of call to	
	be shown .....	D18(17)
	foreign pleasure craft over 50 tons or carrying a	
	paid crew .....	D18(40.3)
	pleasure craft, Canadian .....	D18/12
	requirements re Agreement with Crew .....	D18(41)
	vessel clearing stations .....	D18(33), (46)
C 9	Pro Forma Entry for Immediate Release of Goods.....	D44/46
	information required .....	D44/51
	newspapers .....	D44/53
	other Departments and Crown companies .....	D44/53
	perishable or urgently required .....	D44-2(1), D44/46
	private printing.....	D44-2(4)
	quadruplicate, except for perishables on standing	
	authority .....	D44/51
	- distribution of copies .....	D44/52
	- five or more copies, one-time release .....	D44/48
	security and filing of applications.....	D44/47
	special service .....	D26(3)
	storage charges at frontier examining warehouses...	D20/4
	superseding form C 6 for release of goods.....	D44/46
	supported by invoice and other documents.....	D44/51
	temporary entry, duty and taxes on proportionate	
	basis .....	D44/53
	uncertified cheques tendered in payment.....	D27(Note), D44/5
C 9 (spec.)	Pro Forma Entry for Immediate Release of Goods	
	automotive industry .....	D44/53
C 10	Landing Certificate .....	D15(12)
	U.S. exporters of cotton goods .....	D15/1
C 12	Pleasure Craft, Permit for Vessels Registered or	
	Licensed in Canada	
	cancellation procedure.....	D18/12
	preparation and use .....	D18/12

## FORMS (con.)

## C 13 Permit for Pleasure Boats

(Amended) foreign, over 50 tons or carrying a paid crew ..... D18(40.3)  
ships stores ..... D19/5  
winter storage ..... D18(40.6)

## C 13 Pleasure Craft Permit for Inland International Waters

(spec.) excess of 48 hours, procedure ..... D18(40.5b)  
48 hours or less, procedure ..... D18(40.5a)  
owner operated foreign, under 50 tons ..... D18(40.2)

port dating stamp on triplicate copy ..... D18/14  
ships stores ..... D19/5  
statistics required ..... D18(40.5c)  
temporary importation by Canadian residents  
(caution) ..... D18/14  
winter storage ..... D18(40.6)

## C 17 Certificate of Short Landing

highway transport ..... D16-4

## C 21 Control Sheet, 1/60th or 1/120th Entries ..... D4/12

## DBS Mailing Boxes

forms E 50, E 50A, E 60A, E 62 and Monthly Statement,  
Foreign Vehicles Entering Canada.. Ad/14

## DBS-1 Envelope

copies of import entries ..... Ad/14

## DBS-2 Envelope

copies of export entries ..... Ad/14

## DBS-3 Envelope

copies of invoices ..... Ad/14

FORMS (con.)

DBS-7503E161	} Envelopes		
DBS-7503E170			
DBS-E45-2		forms E 50, E 50A, E 60A, E 62 and	
DBS-E46		Monthly Statement, Foreign Vehicles Entering Canada.....	Ad/14
DBS-E164	Envelope	forms S 1, S 2, S 3 and E 5.....	Ad/14
DBS-TX	Envelope	forms E 24 .....	D49/17, Ad/14
D 2	Bond, Transportation of Goods by Commercial Motor Vehicle	draymen..... specimen form .....	D3/10 D3(App.1)
D 3	Bond, Transportation of Goods by Motor Vehicle (Single Trip)	application form E 22 .....	D3/10 D3(App.2)
D 4	Bond, Temporary Entry Goods for Special Use	specimen form .....	D4-1(2) D4-1
D 5	Bond on Delivery of Seeds	specimen form (S Act) .....	D55-22
D 6	Bond, Animals Imported for Training	female dogs, breeding purposes.....	D4/2 D4/2
D 7	Guarantee Co's Bond for Entry under TI 700	specimen form .....	D4-2(3) D4-2
D 10	Guarantee Co's Special Bond, Customs Warehouse	bonded warehouse, class II .....	D20(13), (14)
		horses, sheep and cattle for feeding and pasturage .....	D20(14)
		specimen form .....	D20(App.)
		sufferance warehouse, class III .....	D20(15)



## FORMS (con.)

D 11	Guarantee Company Bond release of goods on form C 9 .....	D44-2(1b), D44/47
D 12	Coasting, Bond .....	D18(11), (38.2)
	carrying in bond goods .....	D18/10
	specimen form .....	D18(App.)
D 57	Export Bond, General ships stores, excisable goods .....	D19(15)
E 1	List of Ships Stores on Board Ships Arriving	
	coasting trade, exemption from filing .....	D19(8)
	distribution of copies, and procedure .....	D19(8)
	ferries operating internationally, exemption from filing .....	D19(8)
	filed with report inward .....	D19(8)
	 fishing ships, exemption from filing .....	D19(8)
	nil report on form A 6 .....	D18/8
	quantities and descriptions required .....	D19(8)
	required in triplicate .....	D19(8)
	vessels operating on Great Lakes .....	D19/3
E 2	Requisition for Supplies	
	annual return forms .....	D27/63
	badges .....	ES/27
	badges, insignia and service chevrons .....	ES/1
	duplicate serves as packing slip .....	ES/1
	 excise stamps, tobacco products pre-stamped .....	D21-6(11)
	- consecutively numbered from April 1st .....	D21-6(13)
	- disposition of copies .....	D21-6(15)
	- full description of stamps required .....	D21-6(14)
	- return of receipted copy .....	D21-6(17)
	 forms .....	ES/2
	insignia of rank, uniformed officers .....	ES/26
	not used for publications or office machines .....	ES/3
	port procedure .....	ES/1
	postage stamps .....	ES/1, ES/33
	numbering .....	ES/33
	outports, etc. on chief port .....	ES/34
	 separate for each category .....	ES/1
	service chevrons for uniforms .....	ES/25
	triplicate returned to requisitioning office .....	ES/1
	uniform trousers	
	- seasonal male examiners .....	ES/23
E 3	Requisition for Supplies ports, grade 5 and higher .....	ES/1
E 4	Application for Coasting Licence .....	D18(38.2), D18/10
	specimen form .....	D18(App.)

FORMS (con.)

E 5	Coasting Licence.....	D18(10), D18/10
	carrying domestic or duty-paid goods.....	D18(38.1), D18/
	carrying in bond goods.....	D18(38.1), D18/
	envelope DBS-E 164.....	Ad/14
	goods from foreign port all landed.....	D18(18)
	numbering.....	D18/10
	requirements re Agreement with Crew.....	D18(41)
	specimen form.....	D18(App.)
	- with bond.....	D18(App.)
	Form of Vessel Licence (DOT)	
	specimen form.....	D18(App.E)
E 6	Medical Certificate (NH&W 500).....	Pe/40
E 6 1/2	Application for sick leave (3 days).....	Pe/40
	veterans reporting to DVA, etc. ....	Pe/55
E 7	Notice of Error in Entry	
	amending entries.....	D44/58
	government surplus goods.....	D46/4
	in triplicate from Department.....	D44/58
	port procedure.....	D44/58
	prompt reply required.....	D44/58
	refund claims.....	D16-1(3)
	tariff classification or value for duty.....	D45/1
E 10	Application for Invoice	
	drawback claims.....	D17/2
E 12	Oath of Allegiance, Office and Secrecy (PP&S No. 3397)	Pe/7
E 14	Notice, Post Office Parcels.....	D44/66
	all packages recorded on form E 19.....	D44/75
	examination by F&D inspector.....	D44/88
	filed in groups of 100.....	D44/75
	identification of addressee, and procedure.....	D44/75
	- travellers exemptions (TI 703b(2)).....	D49/15
	PO officials may examine for tracing.....	D44/78
	second notice.....	D44/75
E 15	Certificate of Identification, and Exportation or	
	Destruction of Duty-Paid Goods.....	D16-2(6)
	goods not according to order (E&IP Act).....	D55/30
	return to exporter.....	D16/4
	signed by Collector at port of exit	
	when transported by other than a bonded carrier..	D16-2(6)
	specimen form.....	D16-2
	when replacement made.....	D16-1(6)

## FORMS (con.)

E 17	Notice of Molasses Samples for Test .....	D49-17(17)
E 19	Packages Received from PO	
	cancellation method .....	D44/78
	by TX No. on form E 24, travellers exemption.	D49/18
	examination by F&D inspector .....	D44/88
	preparation of forms .....	D44/66
	recording procedure .....	D44/66
	magazines and periodicals for resale .....	D44/66
	registered packages .....	D44/84
	re-manifesting .....	D44/79
	unclaimed advertising matter (TI 178) .....	D49/9
	value less than \$50 and duty and taxes do not exceed 50¢ .....	D44/73
	voluntary entries received, - procedure .....	D44/95
E 19 1/2	List of Postal Packages Returned to PO .....	D44/92
	cancellation, form E 29B .....	D4/2
	goods rejected by F&D inspector .....	D44/88
	inflammable or explosive articles .....	D44/97
E 21	Commercial Vehicle Bonded Carrier Application .....	D3(14)
	draymen .....	D3/10
E 22	Commercial Vehicle Single Trip Bonded Carrier Application .....	D3(16)
	amount of security .....	D3/10
	completed in duplicate .....	D3/10
	distribution of copies .....	D3/10
	filed with relevant D 3 bond .....	D3/10
	numbering .....	D3/10
E 23	Exportation of Canadian Goods for Repairs or Additions	
	aircraft, vehicle or vessel, to have equipment added.	D5(9)
	Canadian goods returned .....	D5(3a)
	completed at interior port, procedure .....	D5/1
	completed at port of exit, procedure .....	D5/1
	printing press rollers (TI 412a) .....	D50-31
	pulp and paper mill rolls (TI 447a) .....	D50-31
	triplicate .....	D5/1
	when replacement made .....	D16-1(6)

FORMS (con.)

E 24	Declaration, Articles Acquired Abroad (TI 703b) .....	D49/11
	all forms on hand at end of month forwarded to Ottawa.....	D49/17
	claims in excess of \$5 .....	D49/16
	completion and distribution of forms .....	D49/14
	copies to RCMP for seizures .....	D49/19
	country of origin .....	D49/16
	crews on ships in international traffic .....	D18/8
	destruction of port copies .....	D49/16
	distribution of copies .....	D49/16
	double exemptions .....	D49/18
	envelope DBS-TX .....	Ad/14
	international air traffic .....	D24/4
	interrogation, returning residents .....	D49/14, En/2
	lost or misdirected copies .....	D49/18
	method of forwarding copies to Ottawa .....	D49/17
	numbering TX Nos. ....	D49/16
	- outstanding exemptions, after 3 months .....	D49/17
	Ottawa copies sorted geographically .....	D49/17
	outports to forward originals and duplicates to port .....	D49/16
	procedure when goods cleared at 2 or more ports ..	D49/17
	tobacco products and playing cards .....	ES/39
	transatlantic passengers by air .....	D24/4
	use of special TX envelopes .....	D49/17
E 25	Declaration, Goods for Specific Purposes .....	D44/87
E 27	Declaration, Articles under TI 703c	
	copy for DBS .....	D49/25
	envelope DBS-3 .....	Ad/14
	effects of returning residents .....	D49/25
	goods to arrive .....	D49/26
E 28	Advice of Sugar Samples for Test .....	D49-17(12)
E 28 1/2	Seed Samples Advice Notes (Agriculture form PS 360) .....	D55-22(4)
	examination by D of A .....	D55/24



## FORMS (con.)

## E 29 Temporary Admission Report

see also "TEMPORARY ADMISSION"

air travel .....	D1-3(2.3)
articles lost or stolen in Canada .....	D1/25
cancellation procedure .....	D1/25, D27/35
deposits        see "DEPOSITS"	
extensions .....	D1/24
foreign pleasure craft, not under own power .....	D18(40.4)
luggage trailers rented in U.S.A. ....	D1/11
name in block letters .....	D1/25
NATO Forces and dependents .....	D49/36, D52/14
clearance, effects prior to arrival of owner .....	D52/13
non-resident students personal baggage .....	D1-1(8)
extensions and re-exportation .....	D1-1(8)
valid for 6 months .....	D1-1(8)
non-residents personal baggage .....	D1/24
outboard motors .....	D1/24
summer residents .....	D49/41
personal baggage, non-residents .....	D1-1(7)
extension of time .....	D1-1(7)
portable office appliances .....	D4/8
prospectors equipment (not admissible) .....	D4/9
recording on form E 50 .....	D1/1
repairs, non-resident's vehicles disabled in Canada .....	D1-1(6)
tourists becoming settlers .....	D49/35
tracing permits .....	D1/25
U.S. and U.K. funds tendered in payment .....	D27/20
U.S. Government employees	
household effects .....	D52/29
when deposit may be required .....	D1/24

## E 29B Temporary Admission, Articles for Special Use .....

see also "TEMPORARY ADMISSION"

aircraft imported for repair .....	D4/7
brokers may prepare E 29B .....	D4/1
cancellation procedure .....	D1/25, D4/1
conventions, meetings, etc. in Canada .....	D4/16
deposits        see "DEPOSITS"	
dogs and other animals for show and competition ...	D4/2
dogs, female, breeding purposes .....	D4/2
drawings and specifications, Canada - U.S.A.	
production sharing .....	D4/9
in bond goods carried by aircraft passengers .....	D24/11
lecture recordings (Photographic Society of America Inc.) .....	D4/9

FORMS (con.)

E 29B (con.)	Temporary Admission, Articles for Special Use (con.)	
	motion picture films, on rental or loan basis...	D4/7
	motion picture films, slides, snapshots of personal interest .....	D4/7
	parts for foreign owned aircraft or vessels imported for repair .....	D4/7
	photographic equipment (TI 709) .....	D49/1
	port procedure.....	D4/1
	quadruplicate .....	D4/1
	race horses (TI 709).....	D49/1
	recording on form E 50 .....	D1/1
	side-arms, NATO couriers .....	D52/17
	tape recordings, private and personal .....	D4/7
	test equipment (TI 709) .....	D49/1
	tools (TI 709) .....	D49/1
	tracing permits .....	D1/25
	U.S. and U.K. funds tendered in payment .....	D27/20
	vessels imported for repair .....	D4/7
	wedding and engagement rings .....	D4/8
	wedding presents .....	D4/8
E 29 Ex.	Temporary Entry of Goods for Display (TI 700)....	D4-2(2)
	cancellation.....	D4-2(6), (7)
	return of deposits .....	D4/17
	statement as to space allotment.....	D4-2(2)
E 30	Application-Permit, Importation of Offensive Weapons	
	acceptance of other application forms.....	D33/3
	made to Collector .....	D33/3
	required in duplicate.....	D33(8)
	specimen form .....	D33(8)
E 31	Application for Special Leave.....	Pe/52
	veterans reporting to DVA, etc. ....	Pe/55
E 33	Notice of Customs Sale by Auction	
	authority to display in PO buildings.....	D20/33
	small quantities of unclaimed goods .....	D20/33
E 34	Sale by Tender of Forfeited Goods .....	D20/39
	authority to display in PO buildings.....	D20/39
E 44	Advice to Consignee re Unclaimed Shipments	
	numbering and distribution of copies.....	D20/31
	use of window envelopes.....	ES/19
E 45	Requisition for Excise Stamps for Customs Purposes	
	importers, tobacco products.....	ES/53(25)

## FORMS (con.)

- E 46 Appraisal Note
- certified invoices not obtainable and not goods for sale..... D44-1(19)
  - conventions, meetings, etc. in Canada ..... D4/16
  - copies to Department, goods released by O.C. .... D4/11
  - copy as receipt, small collections ..... D44/33
  - delivery of express shipments facilitated
  - gifts of fruit or other perishables ..... D44/110
  - Department of National Defence..... D46/10
  - envelope DBS-3 ..... Ad/14
  - offenders (TI 703b) ..... D49/19
  - repair or addition to Canadian goods abroad..... D5/1
  - tires-wheels, stock cars for racing ..... D4/4
  - tobacco products pre-stamped ..... D21-6(36)
  - travellers exemptions (TI 703b)
  - value in excess..... D49/16
  - with B 4 entries, motor vehicles..... D49/37
- E 48 Index of Sending Port Numbers Received (Manifests)
- postal parcels remanifested..... D44/79
  - procedure ..... D25/15
  - use of T 90 binder..... ES/31
- E 50 Permit, Tourists Automobile and Outfit..... D1-1(3)
- abbreviation for States in U.S.A. .... D1/5
  - arranged by days for DBS ..... D1/4
  - British Commonwealth Armed Services ..... D52-8(3)
  - Canadians studying in U.S.A. .... D1/33
  - cancellation by dater..... D1/4
  - port of exit only ..... D1/7
  - commuters ..... D1/3
  - commuters' stickers see also "VEHICLES"..... D1/3, D1/38
  - customs-immigration co-ordination ..... D1/5
  - date stamping ..... D1/1
  - day of the month, accuracy ..... D1/7
  - port date stamp in red ink ..... D1/7
  - dispenser for officers use ..... D1/4
  - "drive-yourself" cars..... D1/10
  - duplicate destroyed when original returned..... D1/1
  - envelopes or mailing boxes for DBS ..... Ad/14
  - extension or renewal..... D1/2
  - careful attention to be given..... D1/7
  - foreign pleasure craft, not under own power..... D18(40.4)
  - information for DBS to be accurate ..... D1/7
  - interrogation re expenditures ..... D1/4
  - standing permits..... D1/3
  - voluntary statement ..... D1/4

FORMS (con.)

E 50	Permit, Tourists Automobile and Outfit (con.)	
(con.)	local groups, standing permits	
	serial No., marked "L" .....	D1/3
	lost permit .....	D1/2
	see also "FORMS, E 50A".....	D1/4
	mailing boxes supplied by DBS.....	D1/7
	prompt mailing of cancelled permits.....	
	motorcycles, bicycles, scooters, etc. ....	D1/4
	NATO	
	exchange officers.....	D1/2
	forces and dependents.....	D52/14
	members .....	D52-8(3), D49/36
	- U.S. bases in Nfld. ....	D52-9(4)
	non-resident students.....	D1-1(8)
	extensions and re-exportation.....	D1-1(8)
	valid for six months .....	D1-1(8)
	originals returned to port of issuance .....	D1/1
	preparation and distribution .....	D1/1
	driver need not leave car.....	D1/8
	registration card not required .....	D1/7
	written authorization to drive not required .....	D1/8
	preprinted with name of port .....	D1/1
	Provincial registration (form K 22) .....	D1/14
	recording forms E 29 or E 29B issued.....	D1/1
	recording personal baggage .....	D1/24
	regular visitors, shoppers, etc. ....	D1/3
	rented automobile .....	D1/10
	authorization for use outside U.S.A. ....	D1/10
	not longer than 30 days.....	D1/10
	residents of Canada employed with diplomatic missions,	
	etc. in U.S.A. ....	D52/27
	separate permits for trailers.....	D1/5
	standing permits.....	D1/3
	students .....	D1/2
	summer residents .....	D1/3
	surrender of documents .....	D1/2
	surrendered originals, mailed to DBS .....	D1/1
	standing permits .....	D1/3
	tourists becoming settlers .....	D49/35
	tracing by Investigation Service .....	D1/1
	U.S. bases in Newfoundland.....	D53-1(5), D1/2
	Newfoundland licence plates .....	D1/32
	U.S. Government employees .....	D52/29
	valid for period not exceeding 6 months .....	D1-1(3)
	extensions, exceeding 12 months.....	D1-1(3)
	extensions, further 6 months .....	D1-1(3)
	vehicles disabled or damaged .....	D1/18



## FORMS (con.)

E 50A Report Outwards, Motor Vehicles (where original E 50 lost)	
duplicates destroyed after 30 days.....	D1/2
envelopes or mailing boxes for DBS .....	Ad/14
expenditures in Canada .....	D1/4
lost form E 50B.....	D3/14
- duplicate to Department.....	D3/14
procedure .....	D1/2
 E 50B Commercial Vehicle Permit	
Canadians studying in U.S.A. ....	D1/33
cancellation and filing .....	D3/14
conditions of issuance .....	D3(8), D3/11
dater, for validation and cancellation.....	D3/14
 delivery at more than one place	
- permissible for certain commodities only.....	D3/11, D3/14
delivery beyond warehouse of clearance .....	D3/14
extra equipment.....	D3/14
goods in transit through Canada	
commercial travellers samples .....	D3/24
 hearses and funeral vehicles by U.S. undertakers...	D44/124
information required .....	D3/14
in transit, Alaska and U.S.A. ....	D1/20
issuance to residents of Canada.....	D1/15
loading for export, beyond delivery point .....	D3/14
 lost permits, form E 50A required.....	D3/14
name in block letters .....	D1/25
non-duty-paid vehicles.....	D3(7)
overdue permits, form Y 4.....	D3/14
part loads at different places for export .....	D3/14
Provincial registration (form K 22) .....	D1/14
 rented automobile imported by Canadian.....	D1/10
distribution of copies .....	D1/10
extra copy to Collector nearest destination.....	D1/10
maximum period, 30 days .....	D1/10
may only be driven from frontier to destination....	D1/10
re-exportation, direct to U.S.A. ....	D1/10
 rented automobile, left with Canadian agent.....	D1/10
itinerary to be shown .....	D1/10
jointly in names of lessee and rental agency.....	D1/10
maximum period, 30 days .....	D1/10
name and address of lessee, rental agency and	
Canadian agent.....	D1/10

FORMS (con.)

E 50B (con.)	Commercial Vehicle Permit (con.)	
	repair parts for speedway and midget racing cars	D4/4
	separate for tractor, trailer, semi-trailer, etc.	D3(31)
	settlers cars from frontier to destination	D49/37
	stock cars for racing	D4/4
	surrendered at port of exit	D3(31)
	type of vehicle	D3/14
	used or 2nd hand automobiles, etc. (TI 703c, 1215)	D49/25
E 52	Application for Bonded Warehouse	D20/1
	alterations to premises	D20/1
	not required for premises bonded for excise	D20/1
	procedure	D20/2
	required in triplicate	D20/1
	sufferance warehouse	D20/1
E 55	Requisition for Uniform Shirts, Blouses, Ties	ES/1
	forwarded in duplicate	ES/24
	ladies shirt blouses	ES/24
	mens	ES/24
	seasonal male examiners	ES/23
E 57	Requisition for Gabardine Trenchcoats	ES/1, ES/24
	measurements	ES/26
	to Department in triplicate	ES/24
E 58	Requisition for Customs Uniforms	ES/1
	insignia of rank	ES/26
	melton overcoats	ES/24
	serge or tropical uniforms	ES/24
	to Department in triplicate	ES/24
E 58 3/4	Requisition for Uniform Caps and Hats	ES/1
	forwarded in duplicate	ES/24
	mens caps and ladies hats	ES/24
	seasonal male examiners	ES/23
E 60	Canadian Vehicle Customs Identification	
	commercial operations	D3(33), D1/23
	exported temporarily, not commercial	D1/23
	in transit through U.S.A.	D3(34)
	commercial travellers samples	D3/23
	commercial vehicles	D3(10)
	tractors and trailers	D3(34)
	new permit when accessories installed	D3(34)
	repairs abroad	D5/3
E 60A	Canadian Tourist Statistical Return (DBS)	
	envelopes or mailing boxes for DBS	Ad/14
	selected periods	D1/23

## FORMS (con.)

E 62	Vehicle Tally Sheet envelopes or mailing boxes for DBS ..... statistics required.....	Ad/14 D1/3
E 63	Application to Import Used or 2nd hand Motor Vehicle	D49/63
E 64	Application to Import Used Aircraft ..	D49/64
E 65	Power of Attorney    see also "AGENT"..... National Defence .....	D14(1) D14/1
E 66	Power of Attorney    see also "AGENT"..... National Defence .....	D14(1) D14/1
E 68	Power of Attorney (ET Collections) .....	D14(Note)
E 108A	Labels, Postal and Express Parcels .....	ES/20
E 128	Label for Seized Liquor Samples.....	ED214(4)
E 128A	Neck Label for Seized Liquor Samples.....	ED214(4)
E 128B	Safety Seal Label for Seized Liquor Samples .....	ED214(4)
	specimen form.....	ED214(4)
E 167A	Statement of Arrears in Taxes NSF cheque .....	D27/7
E 169	Report re Cheques Rejected by Bank procedure .....	D27/7
G 9	Statistical Record, Goods of U.S.S.R. Origin.....	D46/19
G 11	Port Statistical Return quadruplicate, semi-annually .....	Ad/13
G 12	Salaries of Officers, etc. annual.....	D27/63
G 13	Return of Entries and Reports .....	Ad/13
G 14	Return of Machines, etc. annual .....	D27/63
G 14 1/2	Office Furniture annual.....	D27/63
G 15	Serial Nos., C-E Badges, Machines, etc. annual.....	D27/63
G 16	Serial Nos., Scales, Stamps, etc. annual.....	D27/63
G 17	Inventory Return of Scientific Equipment annual..... locks on hand .....	D27/63 ES/2

FORMS (con.)

G 18	Inventory Certificate	
	deletions from inventory .....	ES/6
	restricted items .....	ES/6
	triplicate .....	ES/6
G 61	Return, Postage Stamps	
	changes in status, C-E offices .....	ES/34
	closing, C-E offices .....	ES/34
	quarterly .....	ES/34
	stamps received to cover postal charges .....	ES/34
G 62	Monthly Statement, Excise Duty Stamps	
	import .....	ES/54(33)
G 65	Monthly Return, Cut Tobacco Stamps	
	domestic .....	ES/54(33)
G 65A	Monthly Return, Cigarette and Cigar Stamps	
	domestic .....	ES/54(33)
G 70	Return, Excise Tax Stamps	
	separate, domestic and import .....	ES/54(33)
H	Report on Staff	
	employees to be interviewed and made aware of ratings	Pe/198
	fiscal year .....	Pe/198
	instructions for rating and reviewing officers .....	Pe/198
	preparation and forwarding .....	Pe/195, 196, 198
Imm. 1000	Immigration Identification Card	
	settlers .....	D49/35
	tourists becoming settlers .....	D49/36
K 1	Request for Information from Importer .....	D45/5
K 2	Request for Information from Exporter .....	D45/5
K 3	Request for Information from Manufacturer .....	D45/5
K 4	Warehouse Inspector's Report .....	D20/11
K 5	Contingent Account	
	closing fiscal year .....	D27/46
	travel expenses, form K 25 .....	Pe/238
K 7	Customs Seizure .....	En/26
	careful preparation .....	D27/12
	forwarded with cash book sheet .....	D27/12
	travellers exemption (TI 703b), infraction .....	D49/19
	witness fees, seizure actions .....	En/27
K 8	Unclaimed Goods Sold	
	careful preparation .....	D27/12
	goods donated or destroyed .....	D20/34
	preparation procedure .....	D20/34
	pro rating of charges .....	D20/34
	triplicate .....	D20/34



## FORMS (con.)

K 9	Seizure Report	
	tobacco products mailed from one point to another	
	in Canada.....	En/32
	travellers exemption (TI 703b), infraction.....	D49/19
	value for duty, duty and taxes .....	En/25
K 9 1/4	Advance Seizure Report.....	En/25
K 9 3/4	Statement of Goods Seized	
	appraisal of goods seized by RCMP.....	En/25
	preparation and information required .....	En/25
K 10	Advice of Deposit	
or	adjustment, rejected cheque .....	D27/7
K 10B	breakdown of excise taxes .....	D27/26
	breakdown, sales and excise taxes.....	D27/25
	checking with cash book and entries.....	D44/31
	code No. in upper left corner .....	D27/11
	countersigned .....	D27/12
	duplicate.....	D27/11
	envelope SA 1, with original cash book sheets.....	D27/11
	memo re refund of advances, etc. to CTO.....	D27/23
	'nil', when no collections .....	D27/11
	numbered consecutively throughout fiscal year ....	D27/11
K 11	Certificate for Damaged Goods	
	refund claims .....	D16-1(6)
K 14	Request for Redetermination, Re-appraisal or Refund	
	adjustment of value or rate .....	ET1/18
	automobiles of British Commonwealth armed services .....	D52-8(6)
	automobiles of NATO members.....	D52-8(6)
	- U.S. bases in Nfld. ....	D52-9
	claimant's name on application.....	D16/1
	Collector may delegate authority to sign.....	D16/1
	date stamped, immediately upon receipt.....	D45/1
	distribution of copies.....	D16-1(1)
	filed at port of entry .....	D16-1(1), D45/1
	goods that are not the goods ordered.....	D16-2(6)
	joint Canada-U.S. projects .....	D53-16(6)
	notice of intent to file claims.....	D16/2
	port certificate of examination .....	D16/1
	preparation of forms .....	D45(1), D45/4
	procedure.....	D45/1
	refund of duty and taxes on imported goods .....	D16-1(1)
	return of form E 15, certificate of identification ..	D16/4
	sales tax on truck parts and machinery for logging.	D16/3
	separate request for each entry .....	D45(3)

FORMS (con.)

K 14 (con.)	Request for Redetermination, Re-appraisal or Refund (con.)	
	signature and forwarding.....	D45(2)
	triplicate (quadruplicate and outputs) .....	D16-1(1), D45(1)
	U.S. bases in Newfoundland .....	D53-1(4)
	uses of new form.....	D45/2
	when required for refund.....	D16-1(6)
K 14C Redetermination or Re-appraisal by Dominion Customs Appraiser		
	decision and procedure .....	D45/1
	port procedure.....	D45/3
K 14D Request to Deputy Minister for Redetermination or Re-appraisal		
	advice to Collector .....	D44/61
	preparation of form .....	D45(5)
	separate request for each entry.....	D45(7)
	signature and forwarding.....	D45(6)
K 14E Redetermination or Re-appraisal by Deputy Minister		
	port procedure.....	D45/3
K 17 Bank Deposit Slip .....		
	bank forms may be used .....	D27/11
K 18 Contingency Voucher		
	remuneration of officer at vessel clearing stations..	D18(46)
	seizure expenses.....	En/26
	transportation charges	
	unclaimed goods to concentration points.....	D20/37
	unclaimed or seized goods.....	D20/39
K 21 General Receipt Form		
	blank copies of manifest, A 8A .....	D3/6
	collections by officers for special services .....	D27/37
	deposits, brokers examinations.....	D11/2
	landing certificates (form C 10)	
	U.S. exporters of cotton goods.....	D15/1
	merchandise abandoned .....	D20/40
	seizures .....	En/26
	- RCMP.....	D20/35
	special services .....	D20/16
	at vessel clearing stations.....	D18(36)
	release of goods on form C 9 .....	D44/53
	storage charges.....	D20/32
	travellers exemption (TI 703b), infraction .....	D49/19
	warehouse licence fees .....	D20/3
	warehouse supervision charges .....	D20/3
K 22 Certificate of Customs Entry of Foreign Automobiles		
	numbering and control of blank forms .....	D1/14
	procedure.....	D1/14

## FORMS (con.)

K 23	Statement of Overtime Credits Earned and Liquidated ..	Pe/213
K 24	Monthly Account of Overtime	
	holiday overtime separate from other .....	Pe/208
	in duplicate to Department .....	Pe/208
	instructions for preparing .....	Pe/208
	payroll No. order, and Nos. to be shown .....	Pe/208
K 24A	Detail of C-E Overtime	
	instructions for preparing .....	Pe/208, Pe/209
	nature of duties performed .....	Pe/204
	payroll No. order, and Nos. to be shown .....	Pe/208
	single copy to Department .....	Pe/208
K 25	Travelling Expenses	
	candidate appearing before rating board .....	Pe/21
	how prepared .....	Pe/238
	- sample .....	Pe/243
	- when more than one page required .....	Pe/238
	original only to Department .....	Pe/238
	privately owned automobiles	
	HQ transportation regulations .....	Pe/233
	travel regulations .....	Pe/226
	removal expenses .....	Pe/190
	seizures .....	En/26, En/27
	signing authority .....	Pe/238
	Collectors personal claims .....	Pe/238
	field offices .....	Pe/238
	statement re standing advances, end of fiscal year ..	Pe/240
	supporting documents required .....	Pe/225
K 26	Bill of Special Customs Service .....	D27/38
	examination of USAF and RCAF aircraft .....	D26/10
	monthly basis .....	D27/16
	release of goods on form C 9 .....	D44/53
	storage charges .....	D20/32
	use of window envelopes .....	ES/19
	warehouse supervision charges .....	D20/3
K 30	Seizure, - Notice to Person Concerned	
	registered mail .....	En/2
	sample form .....	En/4
K 31A	Certificate re Award to Informer	
	submitted to Seizures Branch .....	En/30
K 32	Goods Manufactured and Exported .....	D17-4, D17/1
	imported parts of motor cars .....	D17-16
	production of gold .....	D17-7
	rubber goods .....	D17-6
	spirits .....	D17-10

FORMS (con.)

K 32A Certificate of Importation, Sale or Transfer	
agricultural implements or machinery (TI 442) .....	D17-8
Canadian Commercial Corp. purchases.....	D17-9
DEW Line .....	D17-18, 20
goods manufactured or produced in Canada and exported	D17-4
home consumption.....	D17-1
import into Canada and export therefrom.....	D17-5
imported parts of motor cars exported .....	D17-16
joint Canada - U.S. projects .....	D17-17
Pinetree Gap Filler .....	D17-19
production of gold for export .....	D17-7
rubber goods manufactured and exported.....	D17-6
St. Lawrence Power Project .....	D17-23
St. Lawrence Seaway Project.....	D17-24, 26
ships construction.....	D17-2
ships supplies, etc. ....	D17-3(20)
U.S. leased bases in Newfoundland.....	D17-29
wireless telegraph apparatus .....	D17-12
K 32B Drawback Certificate, Sale for Exportation	
goods manufactured or produced in Canada and exported	D17-4
rubber goods manufactured and exported.....	D17-6
K 33 Goods Used for Home Consumption .....	
wireless telegraph apparatus .....	D17-1, D17/1
K 33A Drawback Certificate, Manufacture of Parts for Home	
Consumption .....	D17-1
K 33B Drawback Certificate, Purchase and Use, Home	
Consumption .....	D17-1
K 34 Goods Used in Ships Built in Canada .....	
ship construction drawback.....	D17/1
	D17-2
K 34A Certificate of Classification and Registration	
ship construction drawback.....	D17-2
K 35 Goods Imported and Exported .....	D17-5, D17/1
K 36 Goods Delivered for Ships Stores and Repairs.....	
ships supplies, etc. ....	D17/1
	D17-3(19)
K 36A Notice of Intent and Application	
clearance certificate, date of actual departure .....	D17/8
completion and handling.....	D17/7
containers of goods exported as ships stores (TI 709)	D49-1(5)
fee for extra copies .....	D15(10)



## FORMS (con.)

K 36A (con.)	Notice of Intent and Application (con.)	
	information required .....	D17/8
	number of copies .....	D17/7
	- disposition of forms .....	D17/7
	numbering .....	D17/7
	presented prior to lading .....	D17/7
	ships supplies, etc. ....	D17-3(19)
	signing and dating .....	D17/7
K 36B	Certificate, Drawback, Consumable Goods on Aircraft	
	petroleum products .....	D17/9
K 36C	Certificate, Drawback, Consumable Goods on TCA Aircraft	
	petroleum products .....	D17/9
K 39	Drawback Claim .....	D17/1
	agricultural implements and machinery (TI 442) ....	D17-8
	Canadian Commercial Corporation Purchases .....	D17-9
	DEW Line .....	D17-18, 20
	joint Canada - U.S. projects .....	D17-17
	Pinetree Gap Filler .....	D17-19
	St. Lawrence Power Project .....	D17-23
	St. Lawrence Seaway Project .....	D17-24, 26
	U.S. leased bases in Newfoundland .....	D17-29
K 42	Bank Statement	
	duplicate .....	D27/30
	method of preparation .....	D27/30
L 53	Application, C-H Broker Licence	
	duplicate, to Collector .....	D11(4)
	information required .....	D11/1
	specimen form .....	D11
L 54	Application Renewal C-H Broker Licence	
	change in ownership, etc. ....	D11/1
	duplicate, to Collector .....	D11(12.1)
	specimen form .....	D11
L 55	Application, Qualifying Examination (C-H Broker) .....	D11(9.1a)
	in duplicate .....	D11/2
	specimen form .....	D11
M	Invoice - General Tariff	
	envelope DBS-3 .....	Ad/14
	specimen form .....	D43(App.1, 2)
M-A	Invoice - MFN Tariff	
	envelope DBS-3 .....	Ad/14
	repair or addition to Canadian goods abroad .....	D5(10)
	specimen form .....	D43(App.5, 6)

FORMS (con.)

M-B	Invoice - BP Tariff	
	envelope DBS-3 .....	Ad/14
	repair or addition to Canadian goods abroad .....	D5(10)
	specimen form .....	D43(App. 7, 8)
M 53	Licence, C-H Broker	
	fees .....	D11(10.1)
	prepared and numbered in Department .....	D11/1
	specimen form .....	D11
M 54	Renewal of Licence, C-H Broker	
	fees .....	D11(10.1)
MV 9	Certificate of Motor Vehicle Business Rate Insurance	
	Coverage	
	evidence to Department that certificate on file ...	Pe/239
	filed with Collector or Branch Head .....	Pe/239
	HQ transportation regulations .....	Pe/232
	travel regulations .....	Pe/219
N	Invoice - Consignment - General Tariff	
	envelope DBS-3 .....	Ad/14
	specimen form .....	D43(App. 3, 4)
N-A	Invoice - Consignment - MFN Tariff	
	envelope DBS-3 .....	Ad/14
	specimen form .....	D43(App. 9, 10)
N-B	Invoice - Consignment - BP Tariff	
	envelope DBS-3 .....	Ad/14
	specimen form .....	D43(App. 11, 12)
N 15	Claim for Refund, - Excise Taxes	
	sale or use of goods subsequent to import entry..	D16-1(11)
PPS 3397	Oaths of Allegiance, Office and Secrecy .....	Pe/1
PS 135	Statement, Binder Twine (I&S Act) .....	D55-10(1)
PS 360	Seeds Sample Envelope see also "FORMS, E 28 1/2"	D55-22(4)
R 423	Kraft Window, Penny Saver Envelope	
	third class mail .....	ES/19
R 456	Kraft (Window) Envelope	
	excise tax entry (B 93) .....	ES/19
	first class mail .....	ES/19

## FORMS (con.)

SA 1	Envelope	
or	annual returns .....	D27/63
SA 2	bank statement, form K 42 .....	D27/30
	cash sheets, form K 10, etc. ....	D27/11
	copy, import entry, prepayment stamps, playing cards	ES/37
	correspondence with Headquarters .....	Ad/7
	excise duty entries .....	D27/12
	excise tax entries .....	D27/12
	form E 167A .....	D27/7
	form G 9 Statistical Record, Goods of U.S.S.R. origin,	D46/19
	form Y 3, tracing permits E 29 and E 29B .....	D1/25
	inventory certificate, form G 18 .....	ES/6
	monthly returns (Stamps Branch) .....	ES/54(33)
	postage stamp requisitions .....	ES/33
	postage stamps, form G 61 .....	ES/34
	receipted duplicate requisitions .....	ES/1
	reports and returns .....	Ad/7
S 1	Shipping Report (DBS)	
	coasting trade .....	D18(12)
	coastwise movements .....	D18/11
	envelope DBS-E164 .....	Ad/14
	international ice patrol in North Atlantic .....	D18/36
	neglecting to present .....	D18(39)
S 2	Supplementary to form DBS-S 1	
	envelope DBS-E164 .....	Ad/14
S 3	Shipping Report for CNSS in Nfld. Coasting Service	
	envelope DBS-E164 .....	Ad/14
T 7)	Excise Duty Cash Book	
T 8)	closed simultaneously with stamp record .....	ES/54(30)
T 9	Excise Tax Cash Book	
	breakdown, sales and excise taxes .....	D27/25
T 11)	Sundry Collections Cash Book	
T 12)	fees, copies or certification of documents .....	D15(1)
	special service charges .....	D27/37
	storage charges .....	D20/32
	warehouse licence fees .....	D20/3
	warehouse service charges .....	D20/3
T 18	Collector's Official Cheque .....	D27/33

FORMS (con.)

T 19	Gaugers Landing Book .....	D39(2)
	entry Nos. recorded .....	D39(6)
	measurement and test record .....	D39(4)
	molasses in bulk, shore tanks.....	D39(24a)
	record of new Nos. on containers.....	D39(19)
	spirits, other than rum or brandy .....	D39(15)
	statement of merchandise.....	D39(3)
	wines, cordials and liqueurs in casks .....	D39(13)
T 20	Gaugers Register.....	D39(7)
	molasses in puncheons, barrels, etc. ....	D39(App.)
T 25	Index, Canadian Exporters .....	D22/4
T 26	Foreign Exporters Index.....	D44/21
	forms B 16... ..	D44/21
T 27	Importers Index.....	D44/21
	forms B 16.....	D44/21
T 32	Notice to Amend Entry	
	cancellation .....	D44/61
	copy to accompany form K 14 to Department .....	D45/2
	date of appraisers decision .....	D45/2
	distribution of copies.....	D44/61
	follow-up form T 34.....	D44/61
	numbering .....	D44/61
	procedure.....	D44/61
	quintuplicate.. ..	D44/61
	references to notes B or C.....	D45/1
	use of window envelopes .....	ES/19
T 32A	Notice of cancellation of T 32	
	procedure.....	D44/61
	use of window envelopes .....	ES/19
T 34	Follow-up on form T 32 .....	D44/61
	use of window envelopes .....	ES/19
T 41	Register, Goods Unclaimed	
	cancellation procedure .....	D20/37
	- by forwarding manifest .....	D20/39
	use of A 18, where Queens warehouse.....	D20/32
T 45	Register of Monies Received by Mail .....	D27/38



## FORMS (con.)

T 48	Register of Manifests Forwarded	
	diverted baggage, form A 22 .....	D2(14b)
	duplicate manifests issued .....	D25/15
	in transit manifests not recorded .....	D25(38)
	maintained at each manifesting station .....	D25/3
	motor transport .....	D3/2
	not to include form A 4 1/2 .....	D25/19
	numbering old type manifests .....	D25/15
	packages remailed one port to another .....	D44/79
	procedure when No. skipped .....	D25/15
	recording baggage manifests .....	D2(15)
	recording form AC 1 .....	D24/1
	recording form A 2 3/4 .....	D25/16
	use of T 90 binder .....	ES/31
T 49	Register of Manifests Received	
	form discontinued .....	D25/15
	recording A 6 reports inwards .....	D18(16)
	recording A 6 and A 16 .....	D18(44)
T 53	Register of Vessels Reporting	
	form C 12 not to be recorded in .....	D18/13
	international air traffic .....	D24(2)
	recording form AC 1 .....	D24/1
	- aircraft transiting a Canadian port only .....	D24/3
	- company-owned aircraft .....	D24/4
T 53 (spec.)	Register of Aircraft, Inwards and Outwards	
	health or pleasure (form AG 2) .....	D1/40
T 81	Record of Permits and Warrants Delivered .....	D44/10
T 86	Perishables, Delivered Under Collectors Permission may be used for form C 9 .....	D44/52
T 90	Register of Refunds and Drawbacks	
	drawback claims .....	D17/1
	recording and processing .....	D16/1
	reviewed weekly .....	D16/1
T 99	Receiving Port Record of Goods Short	
	not accounted for by entry .....	D25(41)
	procedure .....	D25/11
T 101	Perishables, Released on Collectors Permission	
	form C 9 .....	D44/50
	newspapers released on form C 9 .....	D44/53

FORMS (con.)

T 103	Canadian Customs Tyden Seal Record Book	
	carloads in transit through U.S.A.....	D25/28
	vehicles in transit through U.S.A. ....	D3/20
T 272	Stamp Records, Tobacco and Cigars	
	closed simultaneously with cash book.....	ES/54(30)
T 272A	Stamp Records, Excise Tax Stamps	
	closed simultaneously with cash book.....	ES/54(30)
T 272B	Postage Stamp Record	
	debited as to quantity.....	ES/33
	kept in same binder with T 272 and T 272A.....	ES/33
	separate sheet for each denomination.....	ES/33
	separate sheet, stamps or remittances received to cover postage charges .....	ES/34
WR 1	Report of Shipping Casualties (DOT)	
	collisions and foundering.....	D18/32
WR 2	Report of Shipping Casualties (DOT)	
	stranding and miscellaneous.....	D18/32
Y 3	Temporary Admission Report Tracer (Tourist Outfit)	
	procedure.....	D1/25
	use of window envelopes .....	ES/19
Y 4	Touring Permit (E 50) - Tracer	
	permit E 50B overdue .....	D3/14
	reporting to Investigation Service .....	D3/15
	use of window envelopes .....	ES/19
Y 14	Customs, Crew Declaration	
	coasting trade, exemption from filing .....	D19(8)
	distribution of copies, and procedure.....	D19(8)
	ferries operating internationally, exemption from filing.....	D19(8)
	filed with report inward.....	D19(8)
	fishing ships, exemption from filing.....	D19(8)
	goods in possession of each member .....	D19(8)
	to be entered at Customs or placed under seal..	D19(8)
	international traffic .....	D18/8
	nil report on form A 6 .....	D18/8
	required in triplicate .....	D19(8)
Y 17	Form AB Requisition for Mail Copy of Manifest, Diverted Goods .....	D25
Y 22	Form Letter (TI 703b).....	D49/19
	copies to RCMP for seizure action.....	D49/19
	uncertified cheques acceptable.....	D49/19
	use of window envelopes .....	ES/19

## FORMS (con.)

Y 23	Form Letter re seizure (TI 703b) .....	D49/19
	copies to RCMP for action .....	D49/19
	use of window envelopes .....	ES/19
Y 24	Form Letter to RCMP re Infraction TI 703b .....	D49/19
	two copies to Department .....	D49/19
Y 25	Railway Private Siding Privileges .....	D44/12
	use of window envelopes .....	ES/19
Y 28	Form Letter (TI 703b) .....	D49/19
	copies to RCMP for seizure action .....	D49/19
	use of window envelopes .....	ES/19
Y 29	Report of New Assignment .....	Pe/5
Y 30	International Air Cargo Invoice specimen form .....	D43(App. 13)
Y 31	Efficiency Rating Form .....	Pe/195
	when required to support form H .....	Pe/198
Y 33	Request to Fill Staff Vacancy information required .....	Pe/11
Y 36	Car Mileage Certificate and Diary insurance coverage .....	Pe/219, Pe/232
	privately owned automobile .....	Pe/219, Pe/226, Pe/232, Pe/238
	seizure actions .....	En/27
	signing authority .....	Pe/238
	- Collectors or field officers personal claims .....	Pe/239
Y 38	Certificate of Examiner, Identification on Travellers Return	
	air travel .....	D1-3(3. 1)
	persons boarding incoming vessels .....	D18/9
	procedure .....	D2/3
	travellers samples in transit through U.S.A. ....	D3/23
Y 47	Rating Board Work Sheet .....	Pe/17
Y 52	Monthly Return, Tobacco Stamps damaged or mutilated stamps .....	D21-6(27)
	lost by authorized users .....	D21-6(29)
	relates to month preceding date of return .....	D21-6(26)
	stamped packages withdrawn for test, etc. ....	D21-6(28)
	tobacco products stamped prior to importation .....	D21-6(25)
Y 53	Report, Customs Uniform Clothing officer transferred to another port .....	ES/24
	officer transferred to other duties .....	ES/24

## Y 55 Uniform Record Clothing Card ..... ES/25

designated country (MI Act) - France only.....	D55-18
designated country, NATO (TI 708) .....	D49-20(1)
settlers effects (TI 705) .....	D49-15
tariff treatment.....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)

advice notes.....	D25(9)
allowances	
showing on invoices .....	D43(20)
special duty .....	CT6(regns), D43(26)
in transit through Canada	
carload shipments.....	D25/19
LCL shipments for export.....	D25/18

class or kind produced in Canada  
value for duty where market price has declined..... CA40A(7b)

apples, other than U.S.A. (DI&P Act) .....	D55-3(34)
inspection certificate (FV&H Act) (see memo for list) .....	D55-9(8)
inspection of processed (M&CF Act).....	D55-16(4)
potatoes from Newfoundland, prohibited (DI&P Act) .....	D55-3(36)

Brokers buying charges .....	D46/8
Collectors permission, form C 6 (FV&H Act) .....	D55-9(6)
confirmation of sale, etc. (FV&H Act) .....	D55-9(3), D55/7
damaged - refund of duty .....	CA63(2)
damaged or defective - appraisal    see also "DAMAGE" ....	D46/8

fresh fruit into B.C. from U.S.A. ....	D55-3(15)
fumigation certificates (DI&P Act).....	D55/5

from Hawaiian Islands (DI&P Act)..... D55-3(16)  
gift shipments by express  
    delivery facilitated ..... D44/110



FRUIT AND VEGETABLES (con.)

importation (con.)

inspection certificate (FV&H Act)..... D55-9(1)  
- grapes, from storage in U.S.A. .... D55-9(6)

inspection of processed (M&CF Act) ..... D55-16(2)  
limitation as to quantity (FV&H Act) ..... D55-9(5)  
marking of containers ..... D42(7)  
Minister may order specific duty..... CT13(1)  
- goods in transit..... CT13(2)

potatoes (DI&P Act)..... D55-3(10)  
prohibited from certain countries ..... D55-3(10)

purchase within 24 hours of shipment (FV&H Act) ..... D55-9(2)  
- notice of purchase..... D55/7  
- point of production, defined ..... D55-9(6)

root crops (DI&P Act) ..... D55-3(29)  
truck and carload lots from intermediate points (FV&H Act) D55-9(4)

list of canning inspectors (M&CF Act) ..... D55-16(3)  
marks and numbers on packages, - exception (not canned) .... D43(5)  
seed potatoes (TI 71d) - certificate required..... D49-12  
weight for duty..... Misc. 5

FURNITURE

requisitioning

see "SUPPLIES"

128  
(14/IX/60)

## CUSTOMS INDEX

## GALLON

see "WEIGHTS AND MEASURES"

## GAMBIA

BP tariff ..... CT3(2)

## GAMBLING LITERATURE

importation ..... D49/53

## GASOLINE

see "PETROLEUM PRODUCTS"

## GAUGING AND SAMPLING, LIQUIDS ..... D39

converting U.S. to imperial gallons ..... D39(App.)  
 molasses see also "MOLASSES" ..... D39(24)

petroleum and petroleum products ..... D39(23)  
   fuel oil and crude petroleum ..... D39(23b)  
   gasoline ..... D39(23a)  
   - prevention of explosions ..... D39/1  
   tank cars ..... D39(23c)

proof spirit, - what it is ..... D21/11  
 responsibility of Collector ..... D39(1)

spirits and wines ..... D39(2)  
   blending in distilleries, - procedure ..... D39(17), D20/8  
   bottled liquors, except champagne and sparkling wine ..... D39(16a)  
   - record of bottled shipments ..... D39(16b)

bulk containers  
 - nearest 1/4 gallon imperial ..... D39(12)  
 - two decimal places proof ..... D39(12)

distillation test, spirituous liquors ..... D39(11)  
 exporters specifications of gauging ..... D39(6)  
 proof gallon, how calculated ..... D39(20.2)

proof spirit, defined ..... D39(20.3)  
 record of each shipment measured and tested (form T 20) .. D39(7)  
   duplicate copies of record ..... D39(5)  
   - port records, and to Department ..... D39(5)

rum or brandy ..... D39(14)  
 rums, brandies, wines, cordials and liqueurs ..... D39(10)  
 - distillation tests ..... D39(10)

GAUGING AND SAMPLING, LIQUIDS (con.)

spirits and wines (con.)

samples for testing

- clarets and light wines..... D39(22d)
- returned to stock or to importer..... D39(22b)
- return of case spirits..... D39(22c)
- size and identification..... D39(22a)

- spirits, other than rum or brandy..... D39(15)
- sufferance or bonded warehouse..... D39(17), D20/14
- ullage, how measured..... D39(21)
- wines, cordials and liqueurs..... D39(13)
- standard imperial gallon, defined..... D39(20.1)

GENERAL AGREEMENT ON TARIFFS AND TRADE (GATT)

see "TRADE AGREEMENTS" or under  
name of country

GENERAL TARIFF

see "TARIFF"

GERMANY, FEDERAL REPUBLIC

- designated country (MI Act)..... D55-18
- designated country, NATO (TI 708)..... D49-20(1)
- settlers effects (TI 705)..... D49-15
- tariff treatment..... D48-1
- transit authorization certificates (E&IP Act)..... D55-23(25)

GERMANY (Soviet Zone)

- export control (E&IP Act)..... D55-23(12)

GHANA

- tariff treatment..... D48-1

GIFTS OR DONATIONS

- charitable institutions..... D20/36
- used clothing, unclaimed..... D20/33
- exportation
  - apples, inspection certificate, other than U.S.A. (DI&P Act) D55-3(34)
  - entry not required when
    - by mail..... D22(5)
    - value \$25 or less by express..... D22(5)
  - general permit Ex. 1 (E&IP Act)..... D55-23(Regns.),  
D55/30



## GIFTS OR DONATIONS (con.)

## importation

## automobiles

- left by bequest (TI 704(a))..... D50-2
- used or 2nd hand (TI 1215) see also "VEHICLES"..... D49/62

- clothing and books, charitable donations (TI 690) ..... D49/59
- clothing to pupils in schools in Canada..... D49/59
- death of persons resident abroad (TI 704) ..... D49/60
- in anticipation of ..... D49/60

- donations to institutions..... D49/60
- fruit, etc., - express delivery facilitated..... D44/110
- NATO Forces and dependents (TI 690a) ..... D52/14
- U.S. citizens operating tourist camps or resorts (TI 690a) . D1/19
- wedding presents (form E 29B)..... D4/8
- returning residents, exemption (TI 703b)..... D49/16

## GILBERT AND ELLICE ISLANDS

- BP tariff..... CT3(2)

## GOLD

see "BULLION"

## GOLD COAST (GHANA)

- BP tariff..... CT3(2)

## GOODS

- defined ..... CA2(1)(j)

## GRAINS AND GRAIN PRODUCTS

- export permits see also "PERMITS"
  - wheat, oats and barley, and their products (CWB) ..... D14, D55/58
  - in transit through U.S.A. .... D55/60
  - Pembina wheat embargo ..... D55/59
- grinding in bond ..... CA78
  - powers of G. in C. to make regulations..... CA273(a)
- importation
  - cereals, grains, and mill feeds (ACD Act) ..... D55-1(18)
  - corn
    - and corn products, from U.S.A. (DI&P Act)..... D55-3(17), (18)
    - broom (DI&P Act) ..... D55-3(20)
    - stemless..... D55-3(21)
    - seed - certificate required (S Act)..... D55-22(10)

GRAINS AND GRAIN PRODUCTS (con.)

importation (con.)	
subsidized, from U.S.A. ....	D46/6
wheat (DI&P Act)	
from certain countries ....	D55-3(26)
from certain U.S. states ....	D55-3(25)
wheat and wheat straw for floral displays.....	D55-3(28)
wheat seed for scientific purposes .....	D55-3(27)
import control (CWB)	
wheat, oats, barley and their products.....	D55-25
in transit through U.S.A. ....	D55/60
produce of, grown in Canada	
powers of G. in C. to make regulations .....	CA273(e), (f)
storage, foreign grain in elevators see also "WAREHOUSING"	D20/17
wheat or other grain returned from U.S.A. ....	D49/6

GREAT BRITAIN AND NORTHERN IRELAND

see also "UNITED KINGDOM"

BP tariff.....	CT3(2)
----------------	--------

GREECE

designated country, NATO (TI 708).....	D49-20(1)
settlers effects (TI 705).....	D49-15
tariff treatment.....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)

GREENLAND

tariff treatment.....	D48-1
-----------------------	-------

GRENADA (WI)

BP tariff.....	CT3(2)
rates of duty (W.I.T. Agr.).....	CT9

GUATEMALA

tariff treatment.....	D48-1
-----------------------	-------

GUIANA, BRITISH

BP tariff.....	CT3(2)
rates of duty (W.I.T. Agr.).....	CT9
tariff treatment.....	D48-1

## HAITI

tariff treatment ..... D48-1

HIGHWAY TRANSPORT see "VEHICLES"

HOLIDAYS see also "SPECIAL SERVICE"

Customs, defined..... Pe/36  
overtime see "OVERTIME"statutory  
importation on, none, except under Collector's permit .... CA177(1)  
importation on, not permitted..... CA17  
landing not permitted on..... CA278(1)  
unloading on..... CA8(2)

HOLLAND see "NETHERLANDS"

## HONDURAS

tariff treatment ..... D48-1

## HONDURAS, BRITISH

BP tariff ..... CT3(2)  
rates of duty (W.I.T. Agr.)..... CT9  
tariff treatment ..... D48-1

HOURS OF SERVICE see "OFFICERS", "VEHICLES"

## HOVERING

in Canadian waters see "VESSELS"

## HUNGARY

export control (E&amp;IP Act) ..... D55-23(12)

HYDROMETRY see also "WEIGHTS" ..... D39(App.)

Baume hydrometer ..... D39(App.)  
table for liquids heavier than water..... D39(App.)  
table for liquids lighter than water..... D39(App.)Brix hydrometer ..... D39(App.)  
Gay Lussac hydrometer..... D39(App.)  
how to use a hydrometer ..... D39(App.)  
proof spirit, - what it is ..... D21/11Sikes hydrometer ..... D39(App.)  
strength ascertained by..... CA51(1)specific gravity, defined..... D39(App.)  
Thorpe and Holmes tables ..... D39(App.)





## ICELAND

designated country, NATO (TI 708) ..... D49-20(1)  
tariff treatment ..... D48-1

IDENTIFICATION PASS CARDS..... Pe/3

## IMMIGRATION

co-operation, D of A (ACD Act) ..... D55/1  
Customs-Immigration co-ordination..... Pe/252  
issuing form E 50..... D1/5

Dutch immigrants, procedure..... D49/38  
form Imm. 1000 ..... D49/35  
intoxicating liquors imported by immigrants, etc.  
excess of 1 quart ..... D21/2

non-Canadians attached to Canadian Government Service abroad D49/35  
passengers arriving by vessel (I Act) ..... D18(41)  
prospective immigrants, pending medical examination..... D49/39  
quarantine regulations, vaccination requirements ..... D18/4  
tourists becoming settlers..... D49/36

IMPORTATION see also "ENTRY, import", "TEMPORARY  
ADMISSION"

acetic acid, vinegar, etc. .... D39/3  
advertising matter (TI 178) see also "ADVERTISING" ..... D49/9  
distribution of bundles by mail..... D49/9

agricultural machinery and equipment (TI 442)..... D49-14  
agricultural products, subsidized, from U.S.A. .... D46/6  
animals  
from countries other than U.S.A. (ACD Act)..... D55-1(12)  
from U.S.A. (ACD Act) ..... D55-1(9)  
improvement of stock (TI 1)..... D49-9(1)

antique articles (TI 693) see also "ANTIQUITIES" ..... D49-6(2), D49/28  
motor vehicles manufactured prior to 1/1/40..... D49/63  
aquatic plants (DI&P Act)..... D55-3(8)  
armed forces, members returning (TI 703c)..... D49/24

arms, stores, munitions, etc. (TI 708)  
British Commonwealth countries ..... D49-20  
foreign countries parties to NATO ..... D49-20  
military service agencies..... D49-20(1)  
regimental dress or accoutrement..... D49/44

IMPORTATION (con.)

atomic energy control .....	D55-24, D55/62, D55/63
see also "ATOMIC ENERGY CONTROL"	
automobiles, Provincial registration (form K 22) .....	D1/14
see also "VEHICLES"	
baby chicks and adult fowls (TI 2), certificate required .....	D49-10
baggage .....	see "BAGGAGE"
bees, hives etc. (ACD Act) .....	D55-1(4)
bequests .....	see "GIFTS OR DONATIONS"
binder twine (I&S Act) .....	D55-10(1)
inspection offices .....	D55-10(3)
statement on form PS 135 .....	D55-10(1)
bodies of deceased persons (quarantine) .....	D55/69
books and records to be kept in Canada .....	see "BOOKS, RECORDS, ETC."
broom corn (DI&P Act) .....	D55-3(20)
import permits required, from countries other than U.S.A. .....	D55-3(24)
stemless, and corn brooms .....	D55-3(21)
with stems, from certain countries .....	D55-3(23)
butter (E&IP Act) .....	D55-23(5)
butterfat (E&IP Act) .....	D55-23(9)
Cabma register (TI 171) .....	D49/58
Canadian Government employees returning (TI 703c) .....	D49/24
Canadian postage stamps .....	D44/100
Canadian residents returning (TI 703c) .....	D49/24
carload shipments from U.S.A., stop-off privileges .....	D25/25
caskets, hearses, etc. by U.S. undertakers .....	D44/124
cheese .....	
cheddar (E&IP Act) .....	D55-23(6)
immigrants and tourists (CDP Act) .....	D55/3
Chinese manufactures .....	D46/19
civil defence equipment, supplies, etc. ....	D4/27
movement of narcotics .....	D4/27
clams, authorized shippers .....	D55-7(3)
clothing, apparel, etc. ....	see "CLOTHING"
coal and coke .....	see "COAL"
contravention of regulations .....	see "CONTRAVENTION"
controlled (CWB) .....	
wheat, oats and barley, and their products .....	D55-25, D55/60
see also "GRAINS"	

## IMPORTATION (con.)

- controlled (E&IP Act) see also "IMPORTATION prohibited"
- butter ..... D55-23(5)
  - butterfat..... D55-23(9)
  - certificates see also "CERTIFICATES" ..... D55-23(2)
  - cheddar cheese..... D55-23(6)
- copies of Act and regulations ..... D55-23
- goods in transit through a Canadian port ..... D55-23(22)
- import control list..... D55-23(3)
- commercial, permits required..... D55-23(4)
  - defined ..... D55-23(Act)
  - non-commercial, general permits ..... D55-23(4)
- milk, dry skimmed..... D55-23(8)
- officers of E&IP section, D of T & C ..... D55/27
- permits see also "PERMITS", "CERTIFICATES"..... D55-23(1)
- transshipment regulations ..... D55-23(Att.)
- turkeys..... D55-23(7)
- conventions and meetings in Canada, procedure..... D4/16
- conveyance further into Canada ..... CA22(1)
- co-operation, D of A (ACD Act)
- meat products from Europe, South America or Mexico ..... D44/88
  - veterinary biological products ..... D44/88
- corn and corn products from U.S.A. (DI&P Act)..... D55-3(17), (18)
- see also "GRAINS"
- cotton textiles ..... D46/15
- dairy products (CDP Act) see also "DAIRY PRODUCTS".... D55-2(2)
- Department of National Defence
- certified invoices not available..... D46/10
- diamonds (TI 364) ..... D49/57
- diplomats, etc. see "DIPLOMATIC REPRESENTATIVES"
- direct shipment..... D38/1
- defined..... D37
  - transshipment at another country ..... D24(10)
  - value for duty ..... D38
- dogs see "ANIMALS"
- donations, clothing and books, charitable (TI 690)..... D49/59
- donations to institutions..... D49/60
- drawback see "DRAWBACK"
- drugs and narcotic products (O&ND Act) ..... D55-19(3)
- see also "NARCOTIC PRODUCTS"
- unauthorized shipments, report to RCMP and to Dept. .... D55-19(6)



IMPORTATION (con.)

drugs, itemized lists (F&D Act) .....	D55-8(4)
eggs, hatching, and containers (ACD Act) .....	D55-1(7)
eggs, shell and frozen (CAPS Act)	
advice to district supervisor, poultry division .....	D55-11(2)
- not applicable to individual shipments, 30 doz. or less ...	D55-11(2)
poultry division district offices .....	D55-11(4)
elm logs, lumber, etc. (DI&P Act) .....	D55-3(14)
entered for exportation, or for warehouse, goods may be .....	CA65
ethyl alcohol to be denatured (TI 791) .....	D49-21
explosives (E Act) .....	see also "EXPLOSIVES", .....
cartridges, power riveting tools .....	D55-4(1)
explosive matches and cigarette inserts .....	D55/10
party favours .....	D55/10
toys, trick devices, model missile kits, etc. ....	D55/10
toys, trick devices, model missile kits, etc. ....	D55-4(7)
fabric samples attached to invoices .....	D49-25(1), D49/55
fertilizers (F Act) .....	D55/67
films, records, etc. educational (TI 696a) see also "CAMERAS"	D49/58
firearms, etc. ....	see "FIREARMS"
fish or shellfish	
canned (M&CF Act) .....	D55-17(1)
other than canned (FI Act) see also "FISH" .....	D55-7(1)
flowers, cut from Hawaiian Islands (DI&P Act) .....	D55-3(16)
fodder used in packing merchandise	
certificate of country of origin (ACD Act) .....	D55-1(18)
foods, drugs, cosmetics, etc. (F&D Act)	
co-operation of Collectors .....	D55-8(3)
itemized lists .....	D55-8(4)
list of inspectors .....	D55-8(7)
new products and doubtful cases .....	D55-8(5)
food products, fruit or vegetable (M&CF Act) .....	D55-16(2)
forest and quarry products (DI&P Act) .....	D55-3(13)
fruit and vegetables (FV&H Act) .....	D55-9(1)
see also "FRUIT AND VEGETABLES"	
fresh fruit into B.C. from U.S.A. (DI&P Act) .....	D55-3(15)
from Hawaiian Islands (DI&P Act) .....	D55-3(16)
fuel for model airplanes, methyl or wood alcohol .....	D21/29
gelatine	
certificate required (TI 232a, 232c) (M&CF Act) .....	D49-4(1), (3)
markings on containers (TI 232a) .....	D49-4(4)
sample required (TI 232c) .....	D49-4(2)



## IMPORTATION (con.)

- gifts see "GIFTS OR DONATIONS"
- glue (TI 232)
  - certificate required ..... D49-4(3)
  - markings on containers ..... D49-4(4)
- gold see also "BULLION" ..... D49/57
  - silver, platinum or palladium, articles containing (PMM Act) D55-21
- government surplus goods ..... D46/4
  - of U.S. origin ..... D46/5
- grain and grain products see "GRAINS"
- hides and skins, untanned
  - certificate of country of origin (ACD Act) ..... D55-1(18)
- holiday, on statutory see "HOLIDAY"
- honey, extracted (FV&H Act), - affidavit required ..... D55-9(7)
- impact registers used internationally
  - duty paid ..... D4/23
  - non duty paid ..... D4/22
- information available (DI&P Act) ..... D55-3(37)
- information for exporters to Canada ..... D43
- insects, living, pests or plant diseases (DI&P Act) ..... D55-3(31)
- isopropanol alcohol (TI 157c) ..... D49/45
- isotopes, general permit AE2-173 see also "PERMITS" ..... D55/62
- Japanese manufactures ..... D46/19
- joint defence projects see "REMISSION OF DUTY AND TAXES"
- land, by ..... CA19(3)
- large, at small ports or outports ..... D44/1
- liquors, intoxicating see "WINES"
- livestock as settlers effects (TI 705) ..... D49-16
- lumber, etc. (DI&P Act) ..... D55-3(14)
- machinery, not made in Canada (TI 427a) ..... D49-18
- marking of imported goods see "MARKING"
- marks and numbers on packages see "MARKS AND NUMBERS" ..... D55/70
- material for Fire Prevention Week ..... D55/70
- meats and meat food products (MI Act) ..... D55-18
  - originating in designated countries ..... D55-18
- meats and meat products (ACD Act)
  - see also "MEATS, PACKING HOUSE PRODUCTS, ETC." ..... D55-1(18)
  - certificate of country of origin ..... D55-1(18)
- mercury disc charger see also "ATOMIC ENERGY CONTROL" ..... D55/63
- milk, dry skimmed (E&IP Act) ..... D55-23(8)
- models of garments and hats see also "CLOTHING" ..... D16-5

IMPORTATION (con.)

- molasses (TI 137)      see also "MOLASSES AND SYRUPS" ..... D49-17(15)
- motor vehicle parts (TI 438c, d, e) ..... D49-22, 23
- munitions      see "MUNITIONS AND SUPPLIES"
- museum and other exhibits (TI 693) ..... D49-6(1)
- narcotic products      see also "NARCOTIC PRODUCTS" ..... D55/15
  
- NATO Forces and dependents  
     see also "DIPLOMATIC REPRESENTATIVES"
- automobiles ..... D52/14
- household goods and personal effects ..... D52/14
- tobacco products, uniforms, etc. (TI 708) ..... D52/14
  
- navigation  
     by inland ..... CA19(2)
- by sea ..... CA19(1)
  
- night, by      see "NIGHT"
- nursery stock (DI&P Act) ..... D55-3(1)
- prepackaged ..... D55-3(32), (33)
  
- nylon waste ..... D46/17
- oysters, authorized shippers      see also "FISH" ..... D55-7(3)
- paints and compounds containing radioactive substances ..... D55/63
- see also "ATOMIC ENERGY CONTROL"
- paper for magazines, newspapers, etc. (TI 197a, 198a) ..... D49-19
- parrots (ACD Act)      see also "TOURISTS" ..... D55-1(5)
  
- passed on to another warehousing port, goods may be ..... CA67
- Passover Bread ..... D16-6
- personal effects and shipments of small value  
     express delivery facilitated ..... D44/110
  
- pest control products (PCP Act) ..... D55-20(2)
- categories of p.c. products or pesticides ..... D55-20(5)
- district inspection offices ..... D55-20(6)
  
- plans, drawings, blueprints      see also "Plans"
- record of importations ..... D46/23
- value for duty ..... D46-13
  
- plant products, etc. (DI&P Act) ..... D55-3(9)
- playing cards  
     excise stamps not required for casual non-commercial ..... ES/39

## IMPORTATION (con.)

ports of entry	see also "PORTS" .....	D9
potatoes (DI&P Act) .....		D55-3(10), (11), (12)
poultry	see also "POULTRY"	
dressed or eviscerated (CAPS Act) .....		D55-12(2)
regulations (ACD Act) .....		D55-1(6)
prepayment of duty by stamps	see also "STAMPS"	
advertising matter (TI 178) .....		D49-2
cancellation of stamps .....		D49/9
prohibited goods (sch. "C" CT, etc.)		
see also "IMPORTATION, controlled"		
aeroplanes and aircraft used or 2nd hand .....		TI 1216
returning Canadians (TI 703c) .....		D49/24
aigrettes, plumes, feathers, etc. ....		TI 1212
automobiles and motor vehicles, used or 2nd hand (TI 1215) .....		D49/61, D49/62
see also "VEHICLES"		
returning Canadians (TI 703c) .....		D49/24
betting, wagering, gambling or racing literature .....		D49/53
bird food containing Cannabis Sativa (O&ND Act) .....		D55/18
bone meal from U.S.A. (ACD Act) .....		D55-1(15)
coin, base or counterfeit .....		TI 1203
copyrighted works (TI 1202) .....		D30
only when illegally printed or published abroad .....		D30
feeding stuffs containing bone meal, from U.S.A. (ACD Act) .....		D55-1(15)
fertilizers containing bone meal, from U.S.A. (ACD Act) ..		D55-1(15)
firearms and offensive weapons (TI 1220) .....		D33/1
forfeited to Crown .....		CT12
found, - forfeiture .....		CA187
fuel for model airplanes		
methyl or wood alcohol, - labelling .....		D21/29
honey bees, except from U.S.A. (ACD Act) .....		D55-1(4)
items under Atomic Energy Regulations .....		D55-24
matches, white phosphorous .....		TI 1213
mattresses and materials used or 2nd hand (TI 1219) .....		D49-24
metallic trading checks in circular form .....		TI 1208
Mexican jumping beans (DI&P Act) .....		D55/6
mongoose, starling family, and non-game birds .....		TI 1214
offensive weapons .....		TI 1220
oleomargarine, butterine, etc. (substitutes for butter) ....		TI 1204

IMPORTATION (con.)

prohibited goods (con.)	
posters and handbills depicting scenes of crime or violence	TI 1210
potatoes, from certain countries (DI&P Act) .....	D55-3(10)
prison labour, goods manufactured or produced by .....	TI 1206
G. in C. may exempt .....	TI 1206
process or renovated butter .....	TI 1204
publications (TI 1201) see also "PUBLICATIONS" ....	D49/47
court actions reporting to Department .....	D49/50
judgments rendered .....	D49/50
used or 2nd hand periodical .....	TI 1218
smoke screen apparatus .....	TI 1217
swine from U.S.A. (ACD Act) .....	D55-1(15)
trade marked or named (TI 1209) .....	D30/1
unclaimed or refused postal packages (TI 1201) .....	D44/92
quarry products (DI&P Act) .....	D55-3(13)
radioactive goods see also "PERMITS"	
import permit required (TI 465a, b) .....	D55/63
radioactive reference sources	
see also "ATOMIC ENERGY CONTROL"	
examples .....	D55/62
general permit AE2-128 .....	D55/62
radio transmitting equipment see also "RADIO, ETC."	
report to D of T .....	D55/66
- citizens band transceivers .....	D55/66
rail detector cars .....	D4/24
refillable cylinders for liquefied gases (TI 710) .....	D49-11
re-importation of goods (TI 709) .....	D49-1(1)
report by carrier at Customs see also "REPORT" .....	D25/20
returned goods see "RETURNED GOODS"	
root crops (DI&P Act) .....	D55-3(29)
St. Lawrence Power Project see "ST. LAWRENCE SEAWAY"	
sales and excise taxes	
pro-rating on packaging materials .....	ET1/21
samples see "SAMPLES"	
scissors, surgical use (TI 476) .....	D50-2
sea, by .....	CA19(1)
seed potatoes (TI 71d), - certificate required .....	D49-12
seeds (S Act) see also "SEEDS" .....	D55-22(2)



## IMPORTATION (con.)

semen of animals, improvement of stock (TI 786)	
permit required.....	D49-13(1)
settlers effects (TI 705)	see also "SETTLERS"..... D49-15
slot machines, - serial Nos. on entry.....	D44/35
special service	see also "SPECIAL SERVICE" D26/5
spirits, blending in distillery	see also "GAUGING"..... D39(17)
stamp collections, postage	see "STAMPS, postage"
stills.....	D21/6
stop-off privileges on carload shipments from U.S.A. ....	D25/25
strategic and other goods (E&IP Act).....	D55-23
subsidized goods, additional duties .....	CT6A(1)
sugar, molasses and sugar syrups.....	D49-17
see also "MOLASSES", "SUGAR"	
Sunday, on	see "SUNDAY"
Sun Ray radioactive finishing kits.....	D55/63
see "ATOMIC ENERGY CONTROL"	
sunset and sunrise, between	see "NIGHT"
surgical dressings, - certificate required (TI 236) .....	D49-7
tarpaulins, protection of imported goods .....	D16/4
tea, sampling (F&D Act)	see also "TEA"..... D55/13
temporary entry	see "TEMPORARY ADMISSION"
textile imports from U.S.A.	
information required on invoices.....	D46/12
time of entry.....	CA19
times for	see also "LANDING" ..... CA17
tires, serial Nos. required.....	D50-16
tobacco products	
excise stamps not required for casual non-commercial ...	ES/39
stamping prior to importation	see also "STAMPS"..... D21-6
- little cigars (TI 143a).....	ES/40
trade marked goods (TM Act)	
electric razors or shavers .....	D30-2
Nivea toilet preparations.....	D30-2
transported to designated warehouse, goods to be .....	CA70
see also "WAREHOUSING"	
turkeys (E&IP Act).....	D55-23(7)
unlawful .....	CA177(2)
employees of Express Co's	see also "EXPRESS"..... CA180(2)
on person or by baggage .....	CA183
penalty.....	CA177(2)(a),(b)
railway, by	see also "RAILWAYS"..... CA180

IMPORTATION (con.)

uranium concentrates returned, general permit AE2-563 .....	D55/62
see also "PERMITS"	
used bags, permit required (DI&P Act).....	D55-3(30)
U.S. shippers' export declarations	
filed with Canadian Customs .....	D44/2
U.S.S.R. goods (form G 9) .....	D46/19
vegetables   see "FRUIT AND VEGETABLES"	
weights, measures, weighing or measuring machines	
(W&M Act) .....	D55-26
see also "WEIGHTS"	
wheat (DI&P Act)	
from certain countries .....	D55-3(26)
from certain U.S. States .....	D55-3(25)
wheat and wheat straw for floral displays.....	D55-3(28)
when completed .....	CA100(a)
wire rope for rigging (TI 440e)	
name of ship or vessel on entry .....	D49-5(1)
- otherwise ordinary duty, subject to refund .....	D49-5(2)
types not entitled to free entry .....	D49-5(3)
wool	
fabrics .....	D46/14
statistical classification and valuation.....	D46/16
IMPORTER, defined.....	CA2(o)
IMPRISONMENT	see also "LEGAL PROCESS"
default of payment of fine.....	CA272
IMPROVEMENT OF STOCK	see "ANIMALS"
INCLOSED GOODS	
noted on invoice covering package .....	D43(13)
seized, terms of release .....	CA186, En/12
INCOME TAX	see "OFFICERS"
INDEXES	see also "REGISTERS"
Canadian exporters .....	D22/4
customs, consolidated.....	ES/10
customs tariff regulations and instructions .....	ES/12
excise duty.....	ES/14
excise tax, consolidated.....	ES/10
foreign exporters, form T 26.....	D44/21
importers, form T 27.....	D44/21
sending port manifest numbers   see "FORMS, E 48 1/2"	

## INDIA

BP tariff .....	CT3(2)
designated country (TI 708) .....	D49-20(1)
settlers effects (TI 705) .....	D49-15
tariff treatment .....	D48-1

## INDONESIA

tariff treatment .....	D48-1
------------------------	-------

## INFORMATION

aggregate returns for public use .....	Ad/16
confidential, invoices .....	CA170(3)
exporters to Canada .....	D43
brokers may obtain copies for distribution.....	D43
memoranda, circulars, etc., promptly distributed to officers.	Ad/15
officers giving, re tariff classification.....	D44/57
official, not to be disclosed.....	Ad/16
tariffs, etc., of British and foreign countries .....	Ad/12
tourists literature .....	D1/45
training guide, - special excisemen .....	ES/15

## INQUIRIES

form E 7 .....	D44/58
officers who may make, re Customs.....	CA122

## INSOLVENCY OF OWNER

administrator, etc., may take oath and pass entry .....	CA30
---	------

## INSPECTION SERVICE

carriage of Inspectors, free .....	CA135
correspondence with Headquarters .....	Ad/7
districts	
Customs-Excise .....	D9
Excise Duty .....	D9
officers to assist .....	Ad/12
reporting on penalty entries .....	D25/22
steamship (CS Act) .....	D18(41)
unclaimed and abandoned goods, destroyed	
supervision at grades 1 and 2 ports, outports, parts, etc. .	D20/36
unclaimed and seized tobacco products, disposal.....	D20/38

INSTRUCTIONS see "REGULATIONS"

INSURANCE see also "OFFICERS"

group surgical - medical plan ..... Pe/70  
  laim forms ..... Pe/70

liability, privately owned automobiles on official business  
  HQ transportation regulations ..... Pe/232  
  travel regulations ..... Pe/219

postal packages ..... D44/84  
unemployment ..... Pe/65  
  during employment ..... Pe/65  
  employee previously insured  
    - current book available ..... Pe/65

employee with no book ..... Pe/65  
termination of employment ..... Pe/66  
termination of insurable status ..... Pe/66  
  - completion of 2 years service ..... Pe/66  
transfers between departments ..... Pe/67

INTERMEDIATE TARIFF see also "TARIFF, MFN" ..... CT3(3)

INTERPRETATION OF REGULATIONS

powers of G. in C. re ..... CA277

IN TRANSIT SHIPMENTS

aircraft, international traffic ..... D24/3  
alcoholic beverages  
  from one U.S. point to another through Canada ..... D21-1

animals, through Canada (ACD Act) ..... D55-1(11)  
carloads, through Canada ..... D25/19  
  arriving at port of exit without manifest ..... D25/19

customs seals broken, procedure ..... D25/30  
  - contents checked against waybills at port of exit ..... D25/19  
diversion not allowed when on form A 4 1/2 ..... D25/19  
rerouting on form A 4 1/2 permissible ..... D25/19



## IN TRANSIT SHIPMENTS (con.)

carried coastwise via a foreign port .....	D18(26)
Canadian or duty-paid goods, procedure .....	D18(26)
when goods transferred to another carrier .....	D18(26)
commercial travellers samples      see also "SAMPLES"	
through Canada or U.S.A.	
- procedure .....	D3/23
commercial vehicles	
distillery products for export or in transit .....	D3/7
through U.S.A. (form E 60) .....	D3(10)
contravening regulations .....	CA228
covered by manifest, procedure .....	D22/6
dogs, Canadian, through U.S.A. (ACD Act) .....	D55-1(8)
goods held at sufferance warehouse .....	D20/32
LCL by rail for export .....	D25/18
manifests                      see "MANIFESTING"	
passing to another warehousing port    see "PORT"	
railway material carried in baggage cars .....	D2/4
ships stores, from U.S.A. points .....	D19(11)
through another country	
direct shipment .....	D38/1
valuation for duty .....	CA41, D38, D43(23)
travel between Alaska and U.S.A. ....	D1/20
U.S. shippers' export declarations filed with Canadian Customs	D44/2
wheat, oats and barley, through U.S.A. (CWB) .....	D55-25, D55/60

## INVESTIGATION SERVICE

correspondence with Headquarters .....	Ad/7
divisional directors .....	D9
infractions under TI 703c .....	D49/25
liaison with port officers .....	En/5
prosecutions under Customs Act .....	En/28
seizures .....	En/29
tracing connected with form E 50 .....	D1/1

INVOICES

all goods for sale .....	D44-1(18)
commercial invoices acceptable when goods valued less than \$25 .....	D44-1(18)
antiquities, certificate required (TI 693) .....	D49/28
BP or MFN tariffs, separately from other goods .....	D43(19)
certificates not to be pasted .....	D43(16)
certified	
arms, stores, munitions, etc. (TI 708) .....	D49-20(2b)
mailed by exporter to importer .....	D43(8)
- not to carrier .....	D43(9)
port copy signed by exporter by hand in ink .....	D44-1(17)
price and value of goods .....	D43(11)
required in triplicate .....	D43(7), D44-1(17)
commercial, acceptable for goods valued less than \$25 .....	D44-1(18)
confidential .....	see also "INFORMATION" CA170(3)
information not to be disclosed .....	Ad/16
order or subpoena of a court of justice .....	CA170(3)
copies	
goods of U.S.S.R. origin (form G 9) .....	D46/19
to be evidence .....	CA245
to importers .....	see also "FEES" CA170(2)
- fees for certified copies .....	D15(5)
currency of country of export .....	see also "CURRENCY" CA47(1), D43(24)
deferred quantity allowances .....	CT6(regns), D43(26)
delivered by importer .....	CA20(a)
delivered with entry .....	CA99(1)
description of goods	
paints and compounds containing radioactive substances .....	D55/63
see also "ATOMIC ENERGY CONTROL"	
proper commercial terms .....	D43(10)
discounts, cash and other .....	D43(12), D50-58
enclosed goods .....	D43(13)
entry not perfect unless, produced .....	CA26
envelope DBS-3 .....	Ad/14
export or selling price, defined	
- special duty purposes .....	CT6(4), D43(25)

## INVOICES (con.)

fabric samples attached .....	D49/55
false, forged or fraudulent.....	CA190(1)(b)
existence of 2 different, evidence of fraud .....	CA247
persons using, cannot recover price of goods .....	CA192
possession of blank certified .....	CA191
filed at ports .....	CA170
forms .....	see also "FORMS"
air cargo shipments (Y 30) .....	D43(App.13)
brokers may obtain copies of memo, D43 for distribution....	D43
on exporters' billhead .....	D43(14)
specimen .....	D43(Apps.)
suppliers of blank .....	ES/21
fraud, etc., - production of, in case .....	see "BOOKS"
freight allowances to be shown .....	CT6(regns), D43(2)
when amount not known .....	D43(21)
goods .....	
not corresponding with, - forfeited.....	CA185
not included in .....	CA186(1)
grouping several on one entry.....	D44-1(25)
headings may be written, printed or stamped .....	D43(15)
how prepared.....	D43(10)
marking, filing and transmitting - procedure .....	D44/17
tariff item Nos. and rates inserted by importers .....	D44-1(17)
marks and numbers on packages.....	D43(1)
how to be shown.....	D43(3)
No. of perfect or post entry, or refund claim noted on.....	D44-1(13)
not produced .....	see "ENTRY, sight"
oath .....	see "OATH"
packers' sheets or statements produced with .....	D44/113

INVOICES (con.)

prepared by Canadian residents	
abstracts.....	D44/26
bill of lading to support entry.....	D44/25
when oath form 4 applies .....	D44/25
certificate of origin, - coal and coke .....	D44-1(22)
certification.....	D44/25
additional certificate required .....	D44/26
endorsement by Collector .....	D44/27
copies to be marked "Transfer Invoice" .....	D44/26
corrected or duplicate sets	
certified at discretion of Collector .....	D44/26
for entry by a Canadian importer .....	D44/25
instructions .....	D44/25
name of validating port to be shown .....	D44/25
numbered consecutively.....	D44/25
only one transfer permitted .....	D44/26
only two copies (besides original) to be certified.....	D44/25
original retained by Collector with copy of transfer .....	D44/25
selling price.....	D44/26, 27
submitted in triplicate .....	D44/25
value not less than FMV .....	D44/26
value not less than selling price .....	D44/26
where Canadian resident has transferred ownership.....	D44/25
where exporter ships goods to third party.....	D44/25
price of goods	see also "VALUATION"
actual, to state .....	CA47(3)
packages and packing, to include value of.....	CA47(3)
pro forma	
certified invoices not obtainable and not goods for sale.....	D44-1(19)
Department of National Defence.....	D46/10
repair or addition to Canadian goods abroad.....	D5(10), D5/1
small collections entries	
copy of invoice as receipt .....	D44/33
spirits and wines	
gauger's findings in red ink .....	D39(6)
textile imports from U.S.A.	
information required .....	D46/12
transfer	see "INVOICES, prepared by Canadian residents"
validated entries.....	D44/60
valuation for duty under the Customs Act	see "VALUATION" ..
warehouse entry, in absence of certified .....	D44-1(16)
wool fabrics.....	D46/14



## IRAN

tariff treatment ..... D48-1

## IRAQ

tariff treatment ..... D48-1

## IRELAND

designated country (MI Act) - Republic of Ireland ..... D55-18  
tariff treatment ..... D48-1

## IRELAND, NORTHERN

BP tariff ..... CT3(2)  
designated country (MI Act) ..... D55-18

## IRON AND STEEL

blooms and billets, - bounty, exportation ..... CA83(5), (6)  
hot- or cold-rolled, defined ..... CT2(1c)  
pig iron, used in manufacture of mowing machines, etc., -  
drawback ..... CT11(2)  
plate, defined ..... CT2(1g)  
sheet, defined ..... CT2(1j)  
steel, defined ..... CT2(1L)  
strip, defined ..... CT2(1k)  
value for duty  
other than prime or first quality sheets, strip and plates .... D46/9

## ISLE OF MAN

BP tariff ..... CT3(2)

## ISRAEL

tariff treatment ..... D48-1

## ITALY

designated country, NATO (TI 708) ..... D49-20(1)  
settlers effects (TI 705) ..... D49-15  
tariff treatment ..... D48-1  
transit authorization certificates (E&IP Act) ..... D55-23(25)



## JAMAICA (WI)

BP tariff.....	CT3(2)
rates of duty (W.I.T. Agr.).....	CT9
tariff treatment.....	D48-1

## JAPAN

importation of Japanese manufacture	
direct shipment .....	D38/1
entries, subject to amendment .....	D46/19
tariff treatment .....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)

## JETSAM

see "WRECK"

## JOHORE

BP tariff.....	CT3(2)
----------------	--------





## KEDAH

BP tariff ..... CT3(2)

## KEEPING

unlawfully imported goods ..... CA203(1)

## KELANTAN

BP tariff ..... CT3(2)

## KENYA COLONY AND PROTECTORATE

BP tariff ..... CT3(2)

## KOREA NORTH

export control (E&amp;IP Act) ..... D55-23(12)



## LABELS

postal and express parcels (form E.108A) ..... ES/20

## LANDING, UNLOADING OR UNSHIPING

between sunrise and sunset      see "NIGHT"  
bonded car, from, - before duty-paid ..... CA212(c)  
certificates      see "CERTIFICATES"  
delivery and landing warrants ..... D44/9  
entry, - only after due ..... CA8(1)  
  
goods liable to forfeiture  
    assisting in ..... CA181(2)  
    - penalty ..... CA181(2), (3)  
  
holiday, on statutory      see "HOLIDAY"  
port, not intended at first ..... CA15  
proof of      see "CERTIFICATES, landing"  
Sunday, on      see "SUNDAY"  
supervision of Customs, only under ..... CA8(2), CA17  
  
warehouse  
    goods to or from a Customs ..... CA68  
    only at sufferance ..... CA8(2), CA278(1)  
warrant for ..... CA22(1), CA278(1)

## LAOS

tariff treatment ..... D48-1

## LATVIA

export control (E&IP Act) ..... D55-23(12)

## LEBANON

tariff treatment ..... D48-1

## LEDGERS, WAREHOUSE

closing accounts by entries ..... D20/10  
entries typewritten or in ink ..... D20/10  
erasures not permitted ..... D20/10  
method of keeping ..... D20/10

LEEWARD AND WINDWARD ISLANDS (WI)

rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1

LEGAL PROCESS

action

against Crown

- non, pending forfeiture proceedings .....	CA148(1)
- limitation .....	CA148(2)

against officer

defendant may tender amends .....	CA145(1)
- if amends sufficient .....	CA145(2)
- costs .....	CA145(3)
- payment into court .....	CA145(4)

limitation of time .....	CA146(1)
--------------------------	----------

- venue .....	CA146(1)
---------------	----------

- pleading .....	CA146(2)
------------------	----------

none, pending forfeiture proceedings .....	CA148(1)
--	----------

- limitation .....	CA148(2)
--------------------	----------

none, for search or detention, if reasonable cause .....	CA149
--	-------

none, while proceedings pending .....	CA144(1)
---------------------------------------	----------

- nor until one month after notice .....	CA144(1)
--	----------

- what notice shall state .....	CA144(2)
---------------------------------	----------

- evidence .....	CA144(3)
------------------	----------

limitation of - 3 years .....	CA265
-------------------------------	-------

appeal

Circuit Court, Quebec .....	CA267(3)
-----------------------------	----------

convictions by JP .....	CA267(1)
-------------------------	----------

Exchequer and Superior Courts .....	CA267(2)
-------------------------------------	----------

arrest, - defendant, if leaving Province .....	CA256
--	-------

Attorney General

nolle prosequi by .....	CA259
-------------------------	-------

no security by .....	CA267(4)
----------------------	----------

averment

place where act was done .....	CA260
--------------------------------	-------

pleadings .....	CA257
-----------------	-------

cause, probable

if defendant acted upon .....	CA147
-------------------------------	-------

no costs to claimant .....	CA261
----------------------------	-------



## LEGAL PROCESS (con.)

conviction, summary.....	CA255
court	
costs .....	CA258(1)
defined.....	CA2(1)(e)
Exchequer and other Superior, procedure.....	CA249(1)
- if penalty does not exceed \$200.....	CA249(2)
of Appeal, defined.....	CA166(1)
procedure according to practice of.....	CA252
imprisonment, - default of payment of fine .....	CA271
indictable offence .....	CA255
arrest without warrant.....	CA140(1)
- justification of officer.....	CA140(2)
previous conviction.....	CA271
removal of postage stamps .....	D44/100
inquiry by Judge into combinations.....	CT14(1)
- evidence .....	CT14(2)
- powers of G. in C. ....	CT14(3)
- report of Judge .....	CT14(3)
Judge, defined.....	CA166(1)
penalties and costs	
how levied .....	CA258(2)
minimum.....	CA270
powers of two Justices, officials with.....	CA254
procedure, - contravention of regulations.....	CA269
proceedings	
against Crown .....	CA248(2)
against party.....	CA248(1)
Attorney General et al, to be by .....	CA250
- in Quebec.....	CA251
prosecutions (O&ND Act).....	D55/17
resortation, not prevented by appeal.....	CA268
seizure, - probable cause .....	CA262
- damages .....	see also "SEIZURE"
subpoena or order of a court of justice	
- confidential information, invoices.....	CA170(3)
Tariff Board .....	see "TARIFF BOARD"
venue .....	CA253
writ of assistance	
duration of .....	CA143
Judge of Exchequer Court may grant .....	CA143
powers under .....	CA137

tariff treatment..... D48-1

coasting vessels (form E.5).....	D18(10)
application (form E.4) .....	D18(38.2)
British built British registered may engage in coasting	
without ....	D18(Pt.2)
carrying domestic or duty-paid goods .....	D18(38.1)
carrying in bond goods.....	D18(38.1)

certificates required .....	D18(38.5)
renewal, re-instatement, etc. ....	D18(38.6)

changes in masters.....	D18(38.9)
foreign built and registered, registered in Canada .....	D18(47)
Great Lakes and St. Lawrence (exceeding 500 tons) .....	D18(49)
exception, goods in bulk .....	D18(49)

MacKenzie river (exceeding 10 tons).....	D18(49)
may be revoked or suspended for non-compliance.....	D18(13)
numbering and term in force .....	D18(38.5)
operated for railways between Canadian ports .....	D18(10)
radio certificates required.....	D18(41)

re-instatement at another port.....	D18(38.8)
re-instatement procedure .....	D18(38.7)
term in force .....	D18(10)
transporting passengers or goods .....	D18(49)
triplicate, and distribution of copies .....	D18(38.4)

Yukon river (exceeding 500 tons)..... D18(49)  
exception, goods in bulk..... D18(49)

custom-house broker	see also "BROKERS"	
applications (form L 53)		D11(4), D11/1
at any port		CA116(1)
Collectors certificate of rectitude		D11(6.1b)
- reasons to be given for not signing		D11(6.2)
forwarded by Collector to Secretary, Advisory Committee		D11(6.1c)
notice of receipt, displayed in custom-house		D11(6.1a)
notice, published in Canada Gazette		D11(6.3)
who may file, and information required		D11/1

## LICENCES (con.)

custom-house broker (con.)	
bonds                      see also "BONDS" .....	D11(11), D11/2
changes in validity.....	D11/2
Collector to notify Secretary, of issuance .....	D11(13.2)
fees                      see also "FEES".....	D11(10)
issuance .....	D11(4)
prepared and numbered in Department .....	D11/1
knowledge of customs law, etc. ....	D11(5.1e)
licence, defined .....	D11(2f)
licensing advisory committee ..	D11(3)
qualifications .....	D11(5)
body incorporated in Canada .....	D11(5.3)
British subject .....	D11(5.1a)
good character .....	D11(5.1d)
not a C-E officer within 2 years .....	D11(5.1f)
partnership or unincorporated association.....	D11(5.2)
personal relationship.....	D11(5.1g)
resident of Canada .....	D11(5.1b)
21 years of age, or over.....	D11(5.1c)
waiver of certain requirements.....	D11(5.4)
renewal .....	D11(12), D11/1
application and copy of renewal to Secretary.....	D11(13.2)
approval of Committee, where change in membership.....	D11(12.3)
Collector may grant.....	D11(12.2)
revocation .....	D11(20)
bankruptcy.....	D11(20o)
bribery, duress, etc. ....	D11(20q)
charging exorbitant fees, etc.....	D11(20j)
concealing, etc., records or refusing to allow inspection ..	D11(20L)
conviction on indictable offence.....	D11(20b)
defrauding Crown or client.....	D11
employing                      persons .....	D11(20m), (20n)
failure to fulfil duties and obligations .....	D11(20s)
false documents .....	D11(20f)
false information re proceedings .....	D11(20i)
false or misleading information .....	D11(20h)
false or misleading representations.....	D11(20g)
false pretences .....	D11(20p)

LICENCES (con.)

custom-house broker (con.)

revocation (con.)

lending money to C-E officers, or becoming surety ..... D11(20r)  
neglecting to file documents or answer correspondence... D11(20e)  
obtaining money, etc., by false representations ..... D11(20k)  
revocation and notice ..... CA116(2)

suggesting illegal plan ..... D11(20c)  
unfitness ..... D11(20t)  
withholding information from client ..... D11(20d)

surrender of licence ..... D11(15)  
term of licence ..... D11(13)

validity when changes required

bond cancellation or failure to renew ..... D11(14.1f)  
death of individual broker ..... D11(14.1a)  
licence suspended by Minister ..... D11(14.1e)

members, partnership or association ..... D11(14.1b)  
name of business ..... D11(14.1d)  
officers of a corporation ..... D11(14.1c)  
pending re-establishment of qualifications ..... D11(14.2)  
valid only within port of issuance ..... D11(13.1)

export (or permit) see "EXPORTATION"

fees see "FEES"

ferries (DPW) ..... D18(24)  
vessels, scows, barges, etc. .... D18(43)

foreign vessels, - radio regulations ..... D18(41)  
narcotic products, exportation (O&ND Act) ..... D55-19(9)  
specimen form ..... D55-19(9)  
validity and period in force ..... D55-19(10)

narcotic products, importation (O&ND Act) ..... D55-19(3)  
hemp seed and bird food containing ..... D55/18  
specimen form ..... D55-19(3)  
validity and period in force ..... D55-19(4)

small vessels, not exceeding 15 tons

dealers licence for demonstrators ..... D18(Pt.3)  
equipped with outboard or inboard motors 10 h.p. or more .. D18(Pt.3)  
foreign owned ..... D18(Pt.3)



## LICENCES (con.)

small vessels, not exceeding 15 tons (con.)	
licence forms.....	D18(Pt.3)
life saving appliances and fire extinguishing equipment	
informing owner of requirements.....	D18(Pt.3)
marking requirements .....	D18(Pt.3)
method of calculating tonnage.....	D18/16
responsibility for taking out a licence .....	D18(Pt.3)
transfer and expiration of licences .....	D18(Pt.3)
voluntary licensing .....	D18(Pt.3)

## LIECHTENSTEIN

tariff treatment.....	D48-1
-----------------------	-------

## LIEN

subsequent importation .....	CA101, D44/14
------------------------------	---------------

## LIQUORS

see "WINES AND SPIRITS"

## LITHUANIA

export control (E&IP Act).....	D55-23(12)
--------------------------------	------------

## LIVESTOCK

see "ANIMALS"

## LOCKS

bonded warehouses, class II .....	D20(22)
combination, on vaults and safes .....	D27/48
requisitioning .....	ES/2
transportation of goods in bond	
provided at expense of carrier.....	D25(13)

## LUMBER, MILL PRODUCTS, ETC.

exportation, forest products from certain Provinces.....	D54-1
importation, elm logs, lumber, etc. (DI&P Act) .....	D55-3(14)
logging, - special service .....	D26/7
logs, - powers of G. in C. to make regulations .....	CA273(e), (f)

## LUXEMBOURG

designated country, NATO (TI 708) .....	D49-20(1)
tariff treatment.....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)



- MADE IN CANADA, rulings      see "TARIFF"
- MAGAZINES      see "PUBLICATIONS"
- MAIL      see "CORRESPONDENCE", "STAMPS, postage"
- MALAYA
- settlers effects (TI 705)..... D49-15
- MALAYA, FEDERATION
- tariff treatment..... D48-1
- MALAYA STATES, FEDERATED
- BP tariff..... CT3(2)
- MALAYA STATES, UNFEDERATED
- BP tariff..... CT3(2)
- MALTA
- BP tariff..... CT3(2)
- MANCHURIA
- export control (E&IP Act)..... D55-23(12)
- MANIFESTING
- abstract form A      see also "FORMS"
- prepared by importer..... D25/9
- advice note from carrier..... D25(9)
- advice note system
- manifest for each separate shipment..... D3(45)
- not for import freight at seaports..... D25/9
- not for in transit one border port to another..... D25/9
- railways authorized to use..... D25/12
- air cargo
- air manifest control..... D24/1
- cargo transshipped by air carrier..... D24/1
- disabled aircraft..... D24/2
- freight or company material..... D24/3
- general instructions..... D24/2
- international form AC.1..... D24(3)
- airlines utilizing..... D24/7

MANIFESTING (con.)

- air cargo (con.)
  - ports of destination in Canada ..... D24/6
  - remanifesting by surface carrier ..... D24/1
  - tracing shipments, responsibility of transportation company D24/2
  
- annual statement, manifests forwarded, form A 40
  - see also "FORMS"
  - general procedure..... D25/23
  - procedure at receiving port..... D25/23
  - procedure at sending port..... D25/23
  - procedure by District Inspector ..... D25/23
  
- astray shipments ..... D25/1
  - Canadian goods found in U.S.A. .... D25/3
  - U.S. goods found in Canada ..... D25/6
  
- baggage, form A 25
  - arriving by train, vessel or aircraft ..... D2(6)
  - filed numerically..... D2(13)
  - in transit through Canada ..... D2(12)
  - highway carriers, form A 8 1/2 ..... D2/1
  - procedure at receiving port ..... D2(10)
  
  - separate for each port of destination ..... D2(7)
  - tracing at receiving port..... D2(11)
  - tracing at sending port ..... D2(11)
  - written with indelible pencil and carbons ..... D2(8)
  
- between 2 Customs ports by railway
  - part of journey by vessel ..... D25(28)
- bodies of deceased persons for interment (quarantine) ..... D55/69
- bond transportation company..... D25(3)
  
- cancellation
  - by entry No., remanifest or UCL No. .... D25(37), D25/7
  - by export stamp and train report when shipments refused
    - admission .... D25/4
  - copies in transit manifests returned within 30 days ..... D25(38)
  
- goods in transit for export ..... D22/6
- goods manifested on another port ..... D25(40)
- in ink or by numbering machine ..... D25(37)
- in transit manifests A 4 1/2 ..... D25/19
- method of filing cancelled manifests ..... D25/17
- method of showing number of packages, etc..... D25/17



## MANIFESTING (con.)

## cancellation (con.)

number of packages or carloads (other than advice note) .....	D25(37)
number of packages where 2 or more cancellations .....	D25/7
shipments in transit for export, form A 2 Special .....	D25/18
spirits re-imported, by form B 51 .....	D49/7
TX entry No. of form E 24 .....	D49/18

uncancelled railway advice note manifests to Director,

C-E Inspection .....	D25(42)
- all other to Director, Port Administration .....	D25(42)
unclaimed settlers effects and in transit goods .....	D20/32

cargo containers and contents .....

D25/20

carload shipments and consolidated pool cars

checked by Customs at destination .....	D25/8
stop-off privileges, from U.S.A. ....	D25/25

carrier to present manifests for goods on board

before release of train in bound .....	D25(20)
--	---------

carrier to surrender manifests for goods on board

before departure of train at frontier .....	D25(21)
---	---------

checking freight cars with train report .....

D25/3

circuses, shows, etc., - by railway or motor vehicle .....

D4-3(3)

consolidated pool cars

distribution of copies of form A abstract .....	D25/8
distribution sheet .....	D25/8

copies for U.S. Customs to be certified .....

D25(6)

daily count for statistics .....

D25/7

damaged goods ex-ship

recording extent of damage .....	D16-3(7), (8)
----------------------------------	---------------

date stamping .....

D25(19)

date on carriers copy official .....

D25(39)

mail, audit and station copies .....

D25/3

mail copies .....

D25/7

manifests at issuing stations, and signing .....

D25(26)

manifests received at destination .....

D25(39)

shipments referred to Department of Agriculture .....

D25/3

detaching mail, audit and station copies .....

D25/3

MANIFESTING (con.)

distribution of copies	
advice note, in chronological order .....	D25(27)
audit and station copies retained at issuing station.....	D25/3
mail copy to port of destination .....	D25/3
- when in triplicate .....	D25(26)
old type, in numerical order .....	D25(27)
one copy retained of all manifests .....	D25(27)
original attached to waybill .....	D25(26)
pink copy and No. 2 advice note attached to entry by	
consignee ..	D25/7
pink copy of railway advice note manifest retained .....	D25(27)
pink copy with entry, mail copy on reserve file .....	D25/7
diversions .....	D25/10
in transit through Canada .....	D25(17)
duplicate manifests.....	D25/1
entry at Customs.....	D25/1
excisable goods for removal or export	
manifest not required .....	D25(36)
export or removal ex-warehouse	
goods forwarded under manifest.....	D25(36)
express	
destinations in Newfoundland.....	D25/13
gift shipments of fruit, etc. ....	D44/110
method of storing shipments .....	D25/17
old type manifests .....	D25/15
fees for certified copies .....	D15(7)
forms to be used.....	D25/2
Departmental printings, - signing and dating .....	D25(19)
illegible manifests not acceptable .....	D25(24)
prepared on firm paper .....	D25(24)
prescribed by Minister and provided by carrier.....	D25(5)
private printings, - signing and dating .....	D25(19)
written by typewriter, indelible pencil or pen and ink.....	D25(24)
freight	
charges.....	D25/4
destinations in Newfoundland.....	D25/13
furtherance to seaport for export.....	D25/1

## MANIFESTING (con.)

goods manifested on another port .....	D25(40)
goods to be held in sufferance warehouse.....	D25(19)
importations .....	D25(4)
in bond goods returned to country of origin	
goods in transit "export entry not required" .....	D25(29)
goods transshipped at another country	
notation on manifest, BP tariff .....	D24(10)
grain customs storage manifest (form A 18 1/2) .....	D20/17
see also "FORMS, A 18 1/2"	
remanifesting .....	D20/17
in transit	
goods coastwise via a foreign port	
- transferred under Canadian Customs supervision.....	D18(26)
through Canada.....	D22/6
in transit manifests	
copies returned within 30 days .....	D25(38)
not recorded in T 48 .....	D25(38)
tracing overdue, after 30 days .....	D25(38)
in transit through Canada .....	D25(4)
carloads.....	D25/19
- diverted from one port of exit to another .....	D25(17)
- without manifest or seals at port of exit .....	D25/19
LCL merchandise not corded and sealed .....	D25(45)
LCL shipments by rail for export, form A 2 Special.....	D25/18
manifested on other than regular form	
- export entry not required.....	D25(30)
merchandise in sealed cars.....	D25(45)
not on same manifest as goods for home consumption.....	D25(30)
watering and feeding U.S. livestock .....	D25(44)
in transit through U.S.A. ....	D25(7)
identification of goods in unsealed vehicles .....	D25(7)
manifest required .....	D25(7)
vehicles to be sealed.....	D25(7)
manifests issued at destination .....	D25/5
manifests to accompany shipments to destination .....	D25/3

MANIFESTING (con.)

motor transport	see also "FORMS, A 8A"	
astray shipments.....		D3/3
- consigned to points in U.S.A. ....		D3/3
blank copies of form A 8A may be purchased.....		D3/6
changing sending port Nos. ....		D3/2
checking shipments by customs at border or interior port ...		D3/3
- goods in transit through Canada.....		D3/6
consolidated loads.....		D3/4
- abstract manifest (form A) .....		D3/4
- checked by customs at frontier or destination.....		D3/4
- distribution sheets in triplicate .....		D3/4
- ex-vessel at seaports .....		D3/5
- over and short shipments.....		D3/4
corrections initialled by officer and carrier.....		D3/2
date stamp and initials on checking record.....		D3/4
dating and numbering in one operation.....		D3/1
delivery at interior ports		
- accident or emergency en route .....		D3(32,2)
- articles imported temporarily for special use .....		D3(19)
- diplomatic representatives (TI 706).....		D3(19)
- goods for display (TI 700) .....		D3(19)
- settlers effects.....		D3(19)
- travellers baggage (TI 703c) .....		D3(19)
D. of A. stamp.....		D3/2
discrepancies and corrections .....		D3/2
distribution of copies .....		D3/1
diversions (form AB) .....		D3/6
entries, and unloading into frontier examining warehouse.....		D3/2
export of goods in bond .....		D3(28)
goods for display (TI 700) .....		D4-2(5), D4/17
goods inadvertently carried beyond frontier .....		D3/3
goods in transit through U.S.A.		
procedure in case of accident or emergency .....		D3(35)
highway manifest forms (except A 8A) issued free of charge .		D3(42)
information required .....		D3(45), D3/1



## MANIFESTING (con.)

## motor transport (con.)

in transit through Canada.....	D3/6
in transit through U.S.A. ....	D3/6
- non-duty-paid goods (form A 8A) .....	D3/7
manifests issued on Toronto or Montreal.....	D3(45)
manifests presented before unloading or proceeding.....	D3/2
not required for distillery products for export.....	D3/7
numbered consecutively.....	D3/1
prefix to be used .....	D3/2
prepared by transportation company.....	D3(42)
private printing, form A 8A .....	D3(43)
procedure .....	D3/1
register of manifests forwarded (form T 48).....	D3/2
remanifesting.....	D3/5
separate manifest for each shipment.....	D3(45), D3/1
separation of in bond and duty paid shipments.....	D3/3
shipments found over and not manifested.....	D3/3
shortages	
- entire shipment.....	D3/2
- procedure .....	D3/2
spirits for delivery to a distillery.....	D3/13
statistical record, manifests received.....	D3/2
transfers between warehouses within a port .....	D3/6
verification, sending port Nos. ....	D3/2
numbering, and serial prefixes .....	D25(25)
abstract manifest, form A 2 3/4 .....	D25/16
advice note manifests .....	D25/2
aircraft and vessels, T 53 register.....	D25/15
consecutively by fiscal years .....	D25(25)
correcting Nos. at receiving ports .....	D25/7
fractional Nos. not to be used.....	D25(25)
goods for consumption, separate from in transit.....	D25(30)
manifest Nos. recorded on waybills.....	D25/3
manifest Nos. verified by Customs .....	D25/3
no prefix for advice note manifests .....	D25(25)
no prefix for certain in transit manifests.....	D25(25)
numbering by fiscal years .....	Ad/13
old type manifests .....	D25/15
prefix letters on form A 2 Special.....	D25/18
procedure for changing Nos.....	D25/4
sending port and pro Nos. on entry by importer or broker ...	D25/7
separate series of sending port Nos. for each receiving port .	D25(25)

MANIFESTING (con.)

old type manifests	
express, postal and railways..	D25/15
receiving port procedure .....	D25/15
sending port procedure .....	D25/15
separate series of Nos. ....	D25/15
on places not Customs ports .....	D25(4)
one port to another in Canada .....	D25(8)
only on Customs ports, outports or manifesting stations .....	D25(4)
over and short reports see also "MANIFESTING, shortages"	
numbered consecutively by railway agent .....	D25/6
out-turn of shipment at destination .....	D25/6
paper cores, Canadian .....	D49/3
presented within 6 days of unloading .....	D25/6
procedure .....	D25/10
railway cancellations .....	D25/6
overages	
abstract form A 2 3/4 .....	D25(35)
covered by astray waybill .....	D25/2
new advice note manifest required .....	D25(35)
penalty entries	see "ENTRY"
piggy-back carriers	
manifest applicable to issuing station .....	D25(32)
postal packages	see also "POSTAL" .....
form A 15, - Newfoundland .....	D44/79
old type manifests .....	D44/80
	D25/15
procedure	
officers at border ports .....	D25/3
officers at receiving ports .....	D25/7
railway agents at border ports .....	D25/1
railway agents at receiving ports .....	D25/5
railways	
advice notes .....	D25/4
pro Nos. ....	D25/4
shipments to stations beyond Customs port .....	D25/4
authorized to use advice note system .....	D25/12
derailments, procedure .....	D25(43)
empty cars .....	D25/2
impact registers used internationally .....	D4/22
material carried in baggage cars .....	D2/4

## MANIFESTING (con.)

## railways (con.)

old type manifests .....	D25/15
train reports inward, form A 1 .....	D25(20)
checking freight cars .....	D25/3
train reports outward, form A 5 .....	D25(21)
tyden seals on carloads see also "SEALS" .....	D25/2

## release for delivery

form C 1 or C 2 and No. 2 advice note .....	D25/6
goods under manifest but entered at another port .....	D44/1
special arrangements at certain ports .....	D25(19)

## remanifesting

advice note system .....	D25/9
freight, one bonding port to another .....	D25/5
goods in privately owned aircraft .....	D24/4

## shipments

for export .....	D25/5
station copy to be file copy when total quantity shown .....	D25/9
U.S. copy retained and filed with pink copy .....	D25/9

## removal, between ports

goods for display on form E 29 Ex. (TI 700) .....	D4-2(6)
goods from bonded warehouse .....	D20/11

## rented luggage trailers

imported by residents .....	D1/11
-----------------------------	-------

## return of spirits previously exported .....

rewritten at destination .....	D49/7
audit, station, frontier and U.S. copies to be destroyed ....	D25/5
diversions .....	D25/5

## seaports or interior ports to other ports in Canada

same procedure as for border ports .....	D25(31)
--	---------

## seized or unclaimed goods

shipments to concentration points .....	D20/39
---	--------

## shipments

refused admission by D. of A. ....	D25/4
------------------------------------	-------

## ships stores, from ex-warehousing port to vessel .....

shortages see also "MANIFESTING, over and short" ....	D19(10)
coal from U.S.A. ....	D25/19
freight shipments .....	D25/11
goods short received at destination .....	D16/7
notation on manifest and tracer action .....	D25(41)
	D25(35), D25/1

MANIFESTING (con.)

spirits transported by highway.....	D3/13
stamping	
name of receiving station.....	D25/4
pro No. on corresponding manifest .....	D25/4
waybills forwarded to destination beyond port of clearance ..	D25/5
waybills "in bond" .....	D25/2
transfer manifest, form A 3	
movement in bond goods within port .....	D25/14
unclaimed goods, form A 18	
prepared by collector on 15th and last day of month .....	D25/7
recording, after 3 days .....	D25/11
to concentration points .....	D20/37
U.S. shippers export declaration, - disposal.....	D25/2
vessels           see "REPORT inwards", "FORMS, A 16"	
waybills	
particulars on manifest to agree with .....	D25/5
returned with duly executed manifests to railway employees.	D25/2, 3
to be marked "in bond" .....	D25(4)

MANITOBA

exportation of forest products .....	D54-1(2)
exportation of game .....	D54-2(6)

MANUFACTURERS IN BOND

regulations (Excise Duty) .....	220C
special service .....	D26(3), D26/7

MARKING OF IMPORTED GOODS (Country of Origin)

administration of TI 1209 .....	D42(Note)
baseball gloves and mitts, of leather .....	D42(33)
batteries or dry cells, flashlight.....	D42(20)
boots, shoes and slippers .....	D42(23)
boxes or cartons	
empty, fibre or fibre board.....	D42(6)
empty, paper board.....	D42(6)
brushes .....	D42(26)
candles .....	D42(35)
carving sets, stainless steel .....	D42(9)
chinaware, porcelainware, earthenware, etc.....	D42(16)
clocks and clock movements.....	D42(15)
clothing .....	D42(40)



Collector may require importer to mark .....	D42(3.3), D42/4
failing, goods exported or deemed unclaimed .....	D42(3.4), D43(32)
failing, purchaser of unclaimed goods to mark .....	D43(32)
may be done in Customs warehouse or on own premises.....	D43(31)
copper tubing .....	D42(42)
plumbing purposes .....	D42/1
corselettes, girdles, brassieres, etc. ....	D42(27)
country of origin	
city, province, state, etc. ....	D42(3.2)
defined .....	D42(3.1)
wherein goods were substantially manufactured .....	D43(29)
Customs supervision, at expense of importer.....	CT 15(2), D42(3.3), D43
decorations and ornaments .....	D42(43), D42/1
electrical measuring devices .....	D42(48)
electronic tubes .....	D42(41), D42/1
exemption	
advertising and printed matter, certain cases (TI 178) .....	D43(34)
antiques or curios, individuals, for private collections .....	D42(3.6), D43(34)
arms, munitions, etc. (TI 708).....	D43(34)
articles for diplomatic representatives (TI 706) .....	D43(34)
articles for Governor General (TI 707) .....	D43(34)
bequests, etc. (TI 704) .....	D43(34)
boot or appliance for crippled person (TI 481).....	D43(34)
cellulose paper caps or bands .....	D42(4h)
chinaware or porcelainware over 25 years old (TI 693).....	D42(3.6), D43(34)
chinaware to be mounted in Canada (TI 287a).....	D43(34)
cigarette or cigar lighters (TI 438c) .....	D42(14)
clocks and clock movements, original equipment, motor vehicles .....	D42(15)
containers, labels, etc., goods for export.....	D42(4j)
donations of clothing or books (TI 690) .....	D43(34)
films, records, etc. (TI 696a) .....	D43(34)
goods admissible under certain tariff items.....	D42(3.6)
goods for re-exportation or in transit .....	D43(33)
goods for subsequent exportation .....	D42(3.5)
goods in transit through Canada .....	D42(3.5)
paintings and pastels (TI 695) .....	D43(34)
paintings, pastels and sculptures (TI 695a) .....	D43(34)

MARKING OF IMPORTED GOODS (con.)

exemption (con.)	
paper used to cover or contain goods imported .....	D42(4i)
philosophical and scientific apparatus (TI 696) .....	D43(34)
printed or lithographed matter (single copies)	
encouragement of fine arts .....	D42(4k)
religious, philosophical, educational, etc. purposes .....	D42(4k)
public exhibits and antiquities (TI 693) .....	D43(34)
purses or bags of beads, metal mesh, etc. ....	D42(24)
settlers' effects (TI 705) .....	D43(34)
tooth brush handle blanks .....	D42(26)
travellers baggage (TI 703) .....	D43(34)
fabrics, narrow woven or braided, containing rubber yarns .....	D42(29)
files and rasps .....	D42(46)
fuel for model airplanes	
methyl or wood alcohol, - labelling .....	D21/29
garments .....	D42(40)
glass, laminated, sheet, plate, and window .....	D42(21)
gold, silver, platinum or palladium, articles containing (PMM	
Act) .....	D55-21
rings, etc. sold as unclaimed or seized, .....	D20/41
goods not released until marked, etc. ....	CT15(2), D43(27)
G. in C. may order .....	CT15(1), D43(27)
goods not released until marked, etc. ....	CT15(2)
regulations by Minister .....	CT15(4)
hats, caps, bonnets, berets .....	D42(32)
identification plates, cards, etc. ....	D42(37)
kitchen tools, stainless steel .....	D42(9)
knitted garments, etc. ....	D42(28)
knives, forks and spoons	
stainless steel .....	D42(9)
knives, pen, jack and pocket .....	D42(8)
laces, boot and shoe .....	D42(29)
lighters, cigarette and cigar .....	D42(14)
list of articles subject to regulations .....	D42(sch.)
matches .....	D42(47)
method of marking .....	D42(2), D43(28)
province, state, city or place of origin .....	D43(30)
Minister may make regulations .....	CT15(4), D43(27)
name or identification plates, cards, etc. ....	D42(37)
nameplates .....	D42/1
novelties .....	D42(43), D42/1
ornaments .....	D42(43), D42/1
packages containing fresh fruit, vegetables or honey .....	D42(7)

## MARKING OF IMPORTED GOODS (con.)

penalties for violation .....	CT15(3), D42(3.4), D43(7)
pencils .....	D42(25)
penholders .....	D42(25)
pens, fountain and ball point .....	D42(25)
phonographs .....	D42(44), D42/1
plumbing fixtures from U.S.A. (grades) .....	I-238
porcelain articles	
beads .....	D42(17)
combined with other materials to form a composite article ..	D42(17)
electrical use .....	D42(17)
printed or lithographed products .....	D42(4)
books .....	D42(4L)
box cover paper or pictures .....	D42(4e)
decalcomania or dry transfers .....	D42(4c)
doilies, serviettes, towels, book-plates, etc. ....	D42(4f)
envelope lining material .....	D42(4e)
greeting cards .....	D42(4g)
labels on packages containing fruit, vegetables or honey .....	D42(7b)
metal caps, for containers .....	D42(5)
seals, tickets and labels .....	D42(4a, b)
toy transfers (decalcomania) .....	D42(4d)
prohibited goods (TI 1209) .....	D42(Note)
purses and handbags, ladies .....	D42(24)
radio-phonograph combinations .....	D42(44), D42/1
radio receivers .....	D42(44), D42/1
radio-television-phonograph combinations .....	D42(44), D42/1
razor blades (safety) .....	D42(10)
record players .....	D42(44), D42/1
regulations .....	D42(3)
ribbons, bindings, tapes, gift ties, etc. ....	D42(34)
scissors and shears .....	D42(8)
sewing machines and heads .....	D42(45)
sheets and pillow slips, cotton .....	D42(30)
souvenirs of Canada	
spoons, bracelets, pins, emblems, etc. ....	D42(12)

# MARKING OF IMPORTED GOODS (con.)

sports equipment .....	D42(43), D42/1
strainers, basket type sink .....	D42(39)
tape recorders .....	D42(44), D42/1
television receivers .....	D42(44), D42/1
thermometers .....	D42(13)
tiles, wall, hearth floor, etc. ....	D42(19)
totem poles, imitation .....	D42(22)
towels, wash cloths, bath mats, woven or knitted .....	D42(31)
toys, games, playthings .....	D42(43), D42/1
trade marked (TI 1209) .....	D30/1
electric razors or shavers .....	D30-2
Nivea toilet preparations .....	D30-2
umbrellas .....	D42(38)
under Customs supervision at expense of importer .....	D43(27)
special service fee .....	D26/8
unmarked goods .....	D42/4
vacuum bottles, etc., and refills .....	D42(18)
watch bracelets, expansion .....	D42(11)
wearing apparel .....	D42(40)
wire insect screening .....	D42(36)

# MARKS AND NUMBERS ON PACKAGES

altering or defacing .....	CA204
exceptions	
agricultural implements and machinery .....	D43(5)
bulk goods .....	D43(5)
butter of all kinds .....	D43(5)
cheese .....	D43(5)
containers of certain perishable goods .....	D43(5)
eggs .....	D43(5)
fish, - not canned .....	D43(5)
fruits, - not canned .....	D43(5)
goods in one package .....	D43(5)
lard .....	D43(5)
large number, to one consignee, containing similar goods ...	D43(5)
meats, fresh and smoked .....	D43(5)
milk and cream .....	D43(5)
nuts, edible .....	D43(5)
postal packages .....	D43(5)
vegetables, - not canned .....	D43(5)
yeast .....	D43(5)



## MARKS AND NUMBERS ON PACKAGES (con.)

express shipments, regulations apply.....	D43(6)
identification	
garments and hats imported for designing and copying .....	D16-5(2)
procedure when not properly marked.....	D43(4)
report inwards, to agree with .....	CA173(2)
returned containers (TI 709).....	D49-1(3)
shown on invoices .....	D43(1)
shown on waybills .....	D43(2)
spirits and wines in warehouse .....	D39(18)
new Nos. or old Nos. defaced.....	D39(19)

MATRICES see "PHOTOGRAPHS"

## MAURITIUS AND DEPENDENCIES

BP tariff .....	CT3(2)
-----------------	--------

MEASURES see "WEIGHTS AND MEASURES"

MEATS, PACKING HOUSE PRODUCTS, ETC.  
see also "POULTRY"

exportation	
meats and meat food products	
certificate required (MI Act) .....	D55-18
pork and pork products (E&IP Act) .....	D55-23(13)

importation	
animal products (ACD Act) .....	D55-1(15)
certificate of country of origin (ACD Act) .....	D55-1(18)
co-operation, D of A (ACD Act) .....	D55/1
meats and meat by-products, commercial (ACD Act) .....	D55-1(15)

meats and meat food products (MI Act)	
certificate of origin .....	D55-18
originating in designated countries.....	D55-18
shipments not over 20 lbs. from U.S.A., for personal use .....	D55-18
shipments over 20 lbs. considered commercial .....	D55-18

marks and numbers on packages	
fresh and smoked meats - exception .....	D43(5)

MEXICO

tariff treatment ..... D48-1

MIDWAY CONCESSIONS                      see "SHOWS"

MINISTER

decision of, re proof of origin ..... CT3(5)  
defined ..... CA2(1)(L)

MIQUELON                      see "ST. PIERRE AND MIQUELON"

MOLASSES AND SYRUPS

certificate required on invoices (TI 137) ..... D49-17(19)  
classification, tariff ..... CA42(1)  
    appeals to Tariff Board ..... CA44(1)(b)

entry, weighing and sampling ..... D49-17(3)  
gauging molasses  
    bulk, shore tanks ..... D39(24a)  
    puncheons, barrels, etc. .... D39(24b)

sampling and testing                      see also "SAMPLES" ..... D49-17(15)  
    decision of officer final ..... CA42(2)  
    instruments, etc., to be used ..... CA42(1)(b)

MONGOLIA

export control (E&IP Act) ..... D55-23(12)

MONTserrat (WI)

BP tariff ..... CT3(2)  
rates of duty (W.I.T. Agr.) ..... CT9

MOROCCO

tariff treatment ..... D48-1  
transit authorization certificates (E&IP Act) ..... D55-23(25)

MOST FAVOURED NATION TARIFF    see also "TARIFF, MFN" .. CT3(3)

## MUNITIONS AND SUPPLIES

## exportation

G. in C. may regulate ..... CA279  
- penalties ..... CA279(2)

## military equipment, permit SPL 1640 (DND)

- expediting movement ..... D55/39

## importation

British Commonwealth countries (TI 708) ..... D49-20

## Department of National Defence

certified invoices not available ..... D46/10

foreign countries parties to NATO (TI 708) ..... D49-20

G. in C. may regulate ..... CA279

- penalties ..... CA279(2)

military service agencies, NATO (TI 708) ..... D49-20(1)

property of Commonwealth or NATO countries ..... D49/43

permit required ..... D33(3)

returned from abroad ..... D49/6

## valuation

government surplus goods ..... D46/4

## MUSEUMS

importations for TI 693 ..... D49-6(1)

## MUSICAL INSTRUMENTS

crews on ships in international traffic ..... D18/8

non-residents personal baggage ..... D1-1(sch.)

temporary admission ..... D4-1(3)





## NARCOTIC PRODUCTS

drug, defined .....	D55-19(1a)
exportation (O&ND Act)	
authorized ports .....	D55-19(7)
licence required .....	D55-19(9)
packages to be sealed .....	D55-19(8)
importation (O&ND Act)	
aircraft first aid kits .....	D55/17
asthma specific, Dr. N. Tucker's .....	D55/18
authorized ports .....	D55-19(2)
by doctors .....	D55/17
- notifying F&D inspector or RCMP .....	D55/17
civil defence emergency .....	D4/27
export authorization certificate required .....	D55-19(5), D55/1
hemp seed .....	D55/18
- bird food containing .....	D55/18
licence required .....	D55-19(3)
poppy heads and pods .....	D55/18
port procedure .....	D55-19(5)
prosecutions (O&ND Act) .....	D55/17
time of .....	CA203(4)
travellers' baggage and settlers' effects .....	En/28
importation or exportation .....	D55/15
list of controlled or prohibited (O&ND Act) .....	D55-19(11)
licences (O&ND Act)      see also "LICENCES" .....	D55-19(3)
narcotic product, defined .....	D55-19(1b)
search of aircraft .....	En/28
seizures (O&ND Act) .....	D55/17, En/29
smuggling	
identification of importers .....	D55/21
time of importation, by sea .....	CA190(4)

NAURU, MANDATED TERRITORY

BP tariff ..... CT3(2)

NAVY

see "ARMED SERVICES"

NETHERLANDS (including Netherlands Antilles and Surinam)

designated country (MI Act) - Holland..... D55-18  
designated country, NATO (TI 708) ..... D49-20(1)  
settlers' effects (TI 705) ..... D49-15  
tariff treatment ..... D48-1  
transit authorization certificates (E&IP Act)..... D55-23(25)

NEW BRUNSWICK

exportation of forest products..... D54-1(3)

NEWFOUNDLAND

list of bonding ports and outports..... D25/13  
manifesting freight and express to destinations in ..... D25/13  
re-manifesting to points in, - postal parcels on form A 15 ..... D44/80

U.S. leased bases

automobiles, permit E 50 renewals ..... D1/2  
domestic goods and services ..... D53-1(6)  
excisable goods, exemption, excise duty and taxes ..... D53/1  
list of consignees entitled ..... D53/1

revenue exemptions ..... D53-1(1)  
- signing officers ..... D53/2  
vehicles imported by contractors (TI 1215) ..... D49/62

NEW GUINEA

BP tariff ..... CT3(2)

NEWSPAPERS

see "PUBLICATIONS"

NEW ZEALAND

BP tariff ..... CT3(2)  
designated country (TI 708) ..... D49-20(1)  
meats and meat food products (MI Act) ..... D55-18  
tariff treatment..... D48-1  
trade agreement..... CT page 13  
(notes)

## NICARAGUA

tariff treatment ..... D48-1

## NIGERIA COLONY AND PROTECTORATE

BP tariff ..... CT3(2)

## NIGHT, importation by

not permitted ..... CA17  
under Collector's permit..... CA177(1)  
unloading ..... CA8(2), CA278(1)

## NORFOLK ISLAND

BP tariff ..... CT3(2)

NORTH ATLANTIC TREATY ORGANIZATION - NATO  
see "DIPLOMATIC"

## NORWAY

designated country (MI Act)..... D55-18  
designated country, NATO (TI 708) ..... D49-20(1)  
settlers' effects (TI 705) ..... D49-15  
tariff treatment ..... D48-1

## NOVA SCOTIA

exportation of game..... D54-2(3)

## NUMBERS, MARKS AND see "MARKS AND NUMBERS"

## NURSERY STOCK

defined (DI&P Act)..... D55-3(1)  
importation (DI&P Act)..... D55-3(1)  
arriving at other than a port of importation ..... D55-3(4)  
by commercial aircraft..... D55-3(5), (6)  
prepackaged..... D55-3(32), (33)  
ports of importation (DI&P Act) ..... D55-3(3)

## NYASALAND, FEDERATION OF RHODESIA AND

tariff treatment ..... D48-1

## NYASALAND, PROTECTORATE

BP tariff ..... CT3(2)





OATHS, AFFIDAVITS, AFFIRMATIONS, DECLARATIONS  
see also "CERTIFICATES"

administer	
certain officers may .....	CA120(1), CA121
- other persons may be appointed .....	CA120(2)
powers to.....	CA118(2)
affidavit	
importation of extracted honey (FV&H Act) .....	D55-9(7)
affirmation	
dispensing with.....	CA32
instead of.....	CA118(1)
powers of G. in C. to make regulations .....	CA288
allegiance, office and secrecy.....	Pe/7
appraisers, form of oath of office .....	CA4, Pe/2
certain officers may administer.....	CA120(1), Pe/1
declaration	
articles under TI 703c, form E 27 .....	D49/25
automobiles, US bases in Newfoundland .....	D53-1(5)
crew, ships in international traffic .....	D18/8
dispensing with.....	CA32
display goods temporary entry form E 20 Ex .....	D4-2(2)
false statement in .....	CA193
motor vehicle parts (TI 438c,d,e) .....	D49-22(3), (6), D49-23(3), (6)
of master.....	CA12(3)
powers of G. in C. to make regulations .....	CA288
defined.....	CA2(1)(m)
drawback claims .....	D17/1
ships supplies.....	D17-3(10)

# OATHS, AFFIDAVITS, AFFIRMATIONS, DECLARATIONS (con.)

## entry

before whom made in Canada .....	CA119(1)
- out of Canada .....	CA119(2)
contents and attestation .....	CA27(3)
death, etc., of owner .....	CA30
export .....	CA83(3)

## import

declaration forms 1 and 2 .....	D44-1(7), D44/34
declaration form 4, (own factory) .....	D44-1(4), D44/34
- postal packages .....	D44/87
- transfer invoices .....	D44/25
powers of G. in C. to prescribe .....	CA280
short form declaration .....	D44/31
signature of importer not required on Dept. and DBS copies .....	D44/17

false swearing of owner .....	CA219
forms, powers of G. in C. to prescribe .....	CA281(1)
- present forms continued .....	CA281(2)

invoice .....	CA27(1)
further attestation .....	CA29
more owners than one .....	CA28
particulars .....	CA27(2)
officers empowered to administer (Excise Act) .....	D21/8
owner, etc., when made by other than .....	CA31
seized goods .....	CA159(2)

## OFFENCE

indictable	see "LEGAL PROCESS"
------------	---------------------

OFFENSIVE WEAPONS	see "FIREARMS, ETC."
-------------------	----------------------

## OFFICERS

### accommodation, furniture and services

bonded warehouses .....	D20(19)
- ferry landings .....	D18(43)
ship, on board .....	CA136, CA240(1)

action against	see "LEGAL PROCESS"
----------------	---------------------

annual establishment review .....	Pe/201
appointment to electoral offices .....	Pe/102

## OFFICERS (con.)

appointments	see also "OFFICERS, temporary employees"	
assignment of new appointees .....		Pe/5
documents to be submitted .....		Pe/6
evidence of physical fitness .....		Pe/7
local selections .....		Pe/13
medical examinations .....		Pe/7
outside influence .....		Pe/15
probationary service .....		Pe/10
recommending permanent .....		Pe/10
rejection .....		Pe/10
appraisers		
appointment .....		CA3
Collector may act .....		CA5(1)
deemed officers of Customs .....		CA5(3)
Minister may send to any port .....		CA5(2)
oath of office	see also "APPRAISAL" .....	CA4, Pe/2
assaulted or obstructed on duty .....		Pe/98
seizure actions .....		En/27
Assistant Deputy Ministers .....		Ad/1
assisting		
Inspectors .....		Ad/12
settlers to prepare entries .....		D49/36
travellers to prepare exemption claims (TI 703b) .....		D49/16
automobiles, may not use seized .....		D20/41
avoiding or deferring duties, allowing	see "DUTIES"	
badges	see also "BADGES" .....	ES/27
requisitioning .....		ES/1
borrowing of money by officers .....		Pe/105
bribes, - penalty .....		CA236(1)
Canada Savings Bonds		
change of address .....		Pe/26
candidature at civic elections .....		Pe/101
permission from Department .....		Pe/101
canvassing, soliciting or collecting in Government offices		
not permitted .....		Pe/104
cashiers	see "ACCOUNTS, cash books"	
advances for making change, - end of fiscal year .....		D27/46
procedure, import entries .....		D44/31
civil defence, C-E Division organization .....		Pe/59

OFFICERS (con.)

classifications and salary ranges.....	Pe/169
Collector	
bank account	see "ACCOUNTS"
cheques	see "CHEQUES"
defined .....	CA2(1)(c)
may act as appraiser.....	CA5(1)
permissions	see "FORMS, C 6"
collusive seizure or release.....	CA236(1)
communications to Department	see also "CORRESPONDENCE". Ad/7
compensating time	see "OFFICERS, leave"
computing clerks	
care in ordering to examining warehouse .....	D44/10
initials on original entries in ink .....	D44/31
conditions of employment.....	Pe/7
conduct of officers.....	Pe/97
friction with public.....	Pe/97
smoking on duty .....	Pe/106
conservation of utilities .....	Ad/25
convoy service	
commercial motor vehicles .....	D3(23)
delivery of ships stores .....	D19(3)
overtime.....	Pe/205
special service (and special projects) .....	D26/8
Customs-Immigration co-ordination .....	Pe/252
issuing E 50 permits .....	D1/5
customs index, consolidated .....	ES/10
customs tariff, index to regulations and instructions.....	ES/12
damage claims against the Crown	
full report required.....	D44/15
daylight saving time .....	Pe/38
death in service	
documents required for payment of benefits.....	Pe/81
procedure following .....	Pe/81
while away on official business .....	Pe/224
while on foreign service .....	Pe/191



defined .....	CA2(1)(n)
demonitions.....	Pe/107
dismissals, demotions, suspensions, rejections .....	Pe/107
district personnel officers .....	D9
efficiency rating form Y 31 .....	Pe/195
probationary rating.....	Pe/195
seasonal officers.....	Pe/195
withholding statutory increase.....	Pe/195
engaging in gainful occupation.....	Pe/103
examinations, qualifying	
appraisers	
- list of successful candidates .....	Pe/138
C-E officers, 3	
- list of successful candidates .....	Pe/111
promotions to fill vacancies .....	Pe/11
special excisemen.....	Pe/162, Pe/167
excise duty index .....	ES/14
excise tax index, consolidated.....	ES/10
expenses	
seizures .....	En/26
travelling, etc.	see "ACCOUNTS"
fires in warehouses .....	D20/20
bonded premises .....	D21/26
fluorescent lighting tubes, disposal of burned out.....	Pe/49
HQ organization chart .....	Ad/2
HQ transportation regulations     see also "OFFICERS, travel regulations" .....	Pe/232
daily transportation .....	Pe/234
headquarters area, defined.....	Pe/228
privately owned automobiles.....	Pe/232
- insurance coverage .....	Pe/232
- liability to the Crown .....	Pe/233
- mileage allowance .....	Pe/232
public transportation services .....	Pe/234
taxi or ambulance .....	Pe/233
holidays, statutory.....	Pe/36
civic holiday.....	Pe/36

OFFICERS (con.)

hours of attendance	
attendance.....	Pe/33
- record .....	Pe/34
- reports, - expiry date on medical certificate .....	Pe/40
- statement required when employee struck off strength .....	Pe/23
authorized hours, defined .....	D26(2a)
commercial operations at warehouses .....	D26(10)
daylight saving time .....	Pe/38
excise surveys.....	D26(10)
five-day week.....	Pe/31
inside staff .....	Pe/31
international border points .....	D26(11)
long rooms and similar offices .....	D26(9)
may be amended by Deputy Minister.....	D26(12)
one and two-man offices .....	Pe/31
outside staff.....	Pe/31
religious services.....	Pe/36
time off for voting.....	Pe/38
identification pass cards.....	Pe/3
surrender on resignation.....	Pe/3, 29
illness on duty	
taxi or ambulance service.....	Pe/43
income tax	
filing amended form TD 1 .....	Pe/25
information, official	
not to be disclosed or discussed .....	Ad/16
prompt distribution.....	Ad/15
injury while on duty .....	Pe/45
accidents to be reported .....	Pe/45
Government Employees Compensation Act .....	Pe/45
medical treatment eligibility.....	Pe/45
resulting in permanent disability or death.....	Pe/45
Workmen's Compensation Board.....	Pe/45
ink, red, at discretion of Collector .....	ES/20
instructions to port officers      see also "REGULATIONS".....	ES/7

## OFFICERS (con.)

insurance	see also "INSURANCE"	
death benefits plan .....		Pe/88
group surgical-medical plan.....		Pe/70
- new employees .....		Pe/8
Manitoba Hospital Insurance Plan .....		Pe/6
New Brunswick Hospital Services Plan .....		Pe/6
 Ontario Hospital Services Commission Plan.....		Pe/5
Prince Edward Island Hospital Insurance Plan.....		Pe/6
privately owned automobiles.....		Pe/219
unemployment .....		Pe/65
 investigation as to character, etc.....		Pe/7
language requirements .....		Pe/12
leave		
annual .....		Pe/31, Pe/39
carrying over .....		Pe/39
seasonal employees.....		Pe/39
 blood donors to Red Cross .....		Pe/43
casual absences, limited to 7 days .....		Pe/31
civil defence evacuation exercises .....		Pe/59
compensating time .....		Pe/211
fractions of a day .....		Pe/39
 furlough.....		Pe/31, Pe/60
injury while on duty .....		Pe/45
reserve forces training.....		Pe/56
 sick .....		Pe/31, Pe/40
advance on sick leave credits .....		Pe/44
maternity.....		Pe/54
 medical certificate		
- form E 6, - doctor's certificate.....		Pe/40
- form E 6 1/2, - 3 days .....		Pe/40
- injury on duty .....		Pe/45
veterans reporting to DVA, etc.....		Pe/55
 special.....		Pe/31
application form E 31 .....		Pe/52
Civil Defence training.....		Pe/58
illness in family.....		Pe/53
- limited to 8 days.....		Pe/31
 list of definite causes .....		Pe/52
veterans reporting to DVA, etc. ....		Pe/55

OFFICERS (con.)

marital status and number of dependents .....	Pe/4
notification re changes to Department .....	Pe/4
memoranda, etc.	
additions, revisions and cancellations (Y&Z lists) .....	X1
prompt distribution .....	Ad/15
neglecting to pay debts .....	Pe/105
oaths of allegiance, office and secrecy .....	CA120(1), Pe/7
appraisers, oath of office      see also "APPRAISAL" .....	CA4, Pe/2
certain officers may administer .....	Pe/1
obstruction in course of duty .....	Pe/98
offences and penalties .....	Pe/96
overtime                                      see "OVERTIME"	
peace officer, defined .....	D18(Pt.3)
political questions	
appointment to electoral offices .....	Pe/102
interfering .....	Pe/101
powers and duties .....	CA130(1)
call in aid .....	CA138
enter building .....	CA132(1)
prima facie proof of employment .....	CA130(2)
under writ of assistance .....	CA137
preparation of entries by officers .....	D44/32
promotions	
acting pay .....	Pe/27
assuming duties of new position .....	Pe/14
competitions	
application form CSC 130, careful preparation .....	Pe/14
applications, prompt filing .....	Pe/14
appraiser, female .....	Pe/16
clerks .....	Pe/16
C-E officers 3, female .....	Pe/16
office appliance operators .....	Pe/16
stenographers .....	Pe/16
typists .....	Pe/16
outside influence .....	Pe/15
rating boards	
attendance of CS examiners .....	Pe/19
certificate on form CSC 278 .....	Pe/16
expenses, candidates .....	Pe/21
form CSC 278 .....	Pe/17



## OFFICERS (con.)

promotions (con.)	
rating boards (con.)	
members.....	Pe/20
preparation of form CSC 278.....	Pe/16
procedure.....	Pe/17
responsibility of DPO.....	Pe/18
seniority date.....	Pe/18
work sheet, Y 47.....	Pe/17
protection of	see also "LEGAL PROCESS"..... CA144(1)
radio broadcast and pictures - departmental authorization.....	Pe/106
regulations and instructions	see also "REGULATIONS"..... ES/7
rejections.....	Pe/107
relationship.....	Pe/7
relieving	
district relieving officers.....	Pe/62
- expense claims.....	Pe/240
per diem allowance.....	Pe/61
- request for.....	Pe/63
regular port officers	
- expense claims.....	Pe/240
temporary duties.....	Pe/61
- accounting for advances, end of fiscal year.....	D27/46
removal expenses	see "ACCOUNTS".....
report on staff, annual (form H).....	Pe/195, Pe/198
efficiency rating.....	Pe/195
fiscal year.....	Pe/198
instructions to rating officers.....	Pe/196
resident on Government property	
school fees and transportation costs.....	Pe/110
resignations to be reported promptly.....	Pe/29
retirement	
selection of successor.....	Pe/11
salary	
acting pay.....	Pe/27
adjustment on promotion or reclassification.....	Pe/24
calculation of pay for short periods.....	Pe/23
increases	
withholding (form Y 31).....	Pe/195
ranges.....	Pe/169
salary cheques	
release for distribution	see also "CHEQUES"..... Pe/29
- non-contributors to Superannuation or Retirement funds...	Pe/29
- seasonal service.....	Pe/29
- temporary employees.....	Pe/29

OFFICERS (con.)

sale of unclaimed or seized goods	
Federal employees may not purchase.....	D20/41
seasonal service .....	D9(App.1)
special service .....	see "SPECIAL SERVICE"
suggestion award plan.....	Ad/34
Superannuation Act and regulations	
supplementary death benefits plan .....	Pe/88
- beneficiaries .....	Pe/89
- benefits .....	Pe/89
- cost to elective participants .....	Pe/91
- decline in coverage.....	Pe/90
- elective participants.....	Pe/90
- full coverage must be taken .....	Pe/89
- no return of contributions .....	Pe/89
- protection .....	Pe/89
- rates .....	Pe/88
- who contributes .....	Pe/88
suspensions.....	Pe/107
telegraph, telephone and teletype messages .....	Ad/9
temporary employees .....	see also "OFFICERS, appointments"
local selections.....	Pe/13
training guide	
special excisemen .....	ES/15
transportation expenses .....	see also "ACCOUNTS", "OFFICERS, automobiles"
defined .....	Pe/214
headquarters areas, defined .....	Pe/228
free carriage.....	CA135, Pe/106
within an HQ area .....	see also "OFFICERS, HQ transportation" . Pe/232
travel regulations .....	see also "ACCOUNTS", "OFFICERS, transportation"...
accommodation in transit .....	Pe/214
accountable advances .....	Pe/220
allowable expenses.....	Pe/215
application .....	Pe/216
by rail, water or air .....	Pe/215
death while in travel status .....	Pe/217
deputy head, defined .....	Pe/224
drive-yourself cars .....	see also "DEFINITIONS" .....
	Pe/214
	Pe/218

## OFFICERS (con.)

## travel regulations (con.)

excess baggage.....	Pe/218
exchange and commission on cheques.....	Pe/222
expenses see also "ACCOUNTS"	
expenses not allowed.....	Pe/224
prescribed forms.....	Pe/238

gratuities.....	Pe/222
illness or accident.....	Pe/223
lodgings and meals.....	Pe/220
- meals furnished as entertainment.....	Pe/221

office services.....	Pe/222
passports and related expenses.....	Pe/222
per diem allowances.....	Pe/225

period in travel status.....	Pe/215
expenses defined.....	Pe/240

personal services.....	Pe/221, Pe/241
dry cleaning and valet charges.....	Pe/241
laundry charges.....	Pe/241

privately owned automobiles.....	Pe/218
authority to use on official business.....	Pe/240
carrying other authorized passengers.....	Pe/220, Pe/241
insurance coverage see also "INSURANCE".....	Pe/219

mileage allowances.....	Pe/219, Pe/241
transport HQ or district officials.....	Pe/232
when Crown-owned automobile available.....	Pe/220

route and mode of travel.....	Pe/216
submission, taxing, and payment of expense accounts.....	Pe/225
taxi service.....	Pe/218
transportation expenses.....	Pe/217

## uniforms

authorization to wear.....	ES/23
badges worn on left breast see also "BADGES".....	ES/22
black boots or shoes.....	ES/23
button tops or shells forbidden.....	ES/24
centralized distribution.....	ES/22
cuffing trousers.....	ES/23
- seasonal male examiners.....	
disposal of discarded clothing.....	ES/24
female examiners.....	ES/22
male examiners.....	ES/22
- seasonal.....	ES/23

OFFICERS (con.)

uniforms (con.)	
not worn off duty.....	ES/23
- going to and from work.....	ES/25
personal measurement.....	ES/25
- gabardine trench coats.....	ES/26
rank insignia.....	ES/25
- attached below service chevrons.....	ES/25
recall of clothing.....	ES/24
- seasonal male examiners.....	ES/23, 24
replacement of buttons lost.....	ES/23
replacement, only when not presentable.....	ES/25
requisitioning.....	ES/2
- alternative years ; tropical and serge.....	ES/24
- seasonal male examiners.....	ES/23
return of insignia buttons off discarded clothing.....	ES/24
service chevrons.....	ES/25
- how to be attached.....	ES/25
service ribbons.....	ES/23
vacancies, staff	
eligible lists.....	Pe/12
language requirements.....	Pe/12
qualifying exams for succeeding promotions.....	Pe/11
requisition form Y 33 to DPO.....	Pe/11
vehicles, may search and detain see also "VEHICLES".....	CA131(1)
vessel clearing stations, - remuneration.....	D18(37), (46)
vessels see also "VESSELS"	
board, etc., may.....	CA134
liquor laden, watchman on board in port.....	CA240(2)
search and detain, may.....	CA131(1)
warehouse supervision charges	
diary to be kept.....	D20/3

ONTARIO

exportation of forest products.....	D54-1(4)
Christmas trees.....	D54-1(4)
exportation of game.....	D54-2(4)



OPIUM AND NARCOTIC DRUGS      see "NARCOTICS"

## ORIGIN

proof of, goods imported ..... CT3(5)

OVERTIME                      see also "SPECIAL SERVICE"

annual report (form K 23) ..... Pe/213  
 basic working hours ..... Pe/202  
 - inside officers ..... Pe/205  
 claims on basis of calendar week ..... Pe/208  
 compensating time or cash overtime ..... Pe/203  
 compensation ..... Pe/202, Pe/211  
  
 compensatory leave in lieu payment ..... Pe/211  
 conditions ..... Pe/211  
 conversion to sick or annual leave ..... Pe/205  
 convoy work ..... Pe/205  
  
 credits  
     accumulated leave ..... Pe/212  
     transfers, one department to another ..... Pe/212  
  
 defined ..... D26/1  
 description of duties on claim ..... Pe/204  
 duties ..... Pe/204  
 - away from home port ..... Pe/205  
  
 earned at other than officers home port ..... Pe/208  
 excise surveys ..... D21/27, Pe/204  
     distillery officers ..... Pe/208  
  
 form K 24A, preparation ..... Pe/209  
 hourly rate  
     - basic annual salary ..... Pe/205  
  
 instructions ..... Pe/202  
 "lay-over" time ..... Pe/206  
 Long Room employees ..... Pe/203  
     inside employees ..... Pe/212  
  
 meal allowance ..... Pe/207  
 method of claiming ..... Pe/208  
     general ..... Pe/208  
     holiday ..... Pe/208  
     preparation, form K 24A ..... Pe/209  
     regular ..... Pe/208  
     relieving assignments ..... Pe/208

OVERTIME (con.)

minimum of 2 hours, not immediately preceding or following  
working hours..... Pe/205  
not incurred unless necessary..... Pe/31  
one and two man offices ..... Pe/203  
- relieving officer at..... Pe/205

one hour or more, calculated to nearest half hour ..... Pe/205  
over 8 hours on statutory holiday..... Pe/208  
postal branches October 1 to January 15..... Pe/212  
preparing and forwarding claims ..... Pe/208  
railways ..... D26/4

responsibility of Collector and certifying officer ..... Pe/209  
seizure action or seizure reports..... En/26  
special work loads or special assignments..... Pe/212

to whom applicable..... Pe/202  
employees not entitled..... Pe/211  
up to 8 hours on statutory holiday..... Pe/208

OWNER

defined ..... CA2(1)(o)

PACKAGES see "CONTAINERS"

## PACKERS' SHEETS OR STATEMENTS

produced with invoices ..... D44/113

## PAKISTAN

BP tariff..... CT3(2)  
designated country (TI 708) ..... D49-20(1)  
settlers effects (TI 705) ..... D49-15  
tariff treatment..... D48-1

## PANAMA

tariff treatment..... D48-1

## PAPUA

BP tariff..... CT3(2)

## PARAGUAY

designated country (MI Act) ..... D55-18  
tariff treatment..... D48-1

PARROTS see "ANIMALS"

## PARTNER

may make entry or execute bond, etc. .... CA117(1)  
- application of this section ..... CA117(3)  
- signature..... CA117(2)

PENALTIES see also "SEIZURES"

baggage in bond  
carrier not delivering to Customs..... D2(3)  
distribution of proceeds ..... D8(4)  
officers of Customs-Excise or RCMP not entitled..... D8(5)

goods transshipped by air  
levied against original air carrier ..... D24/1  
how levied see also "LEGAL PROCESS" ..... CA258(2)  
importing prohibited goods (CT sch. "C") ..... CT12  
infraction of travellers exemption (TI 703b)..... D49/19  
penalty entry see "ENTRY" ..... En/10  
schedule of minimum..... D25/21  
transportation companies  
double penalties not to apply to penalty entries ..... D25/21  
failing to observe Customs delivery regulations ..... D25/21

unloading on private sidings prior to Customs release ..... D44/12  
violation of marking regulations ..... CT15(3), D42(3,4)

PERIODICALS see "PUBLICATIONS"

classification as perishables .....	D44/46
damage, - allowance           see "DAMAGE"	
delivery facilitated, mail packages .....	D44/99
form C 6                       see "FORMS, C 6"	

marks and numbers on containers..... D43(5)  
release on form C 9..... D44-2(1), D44/46  
form T 101..... D44/50

BP tariff ..... CT3(2)

aircraft	
health or pleasure (form AG 2).....	D1/40
non-scheduled charter commercial flights by foreign carriers	D24/17
non-scheduled commercial flights by U.S. airlines.....	D24/18
where export permits to be filed .....	D24/5

Collectors permission (form C 6) see also "FORMS, C 6" .... D44/13

general permit

application and security bond (forms E 21 and D 2)..... D3(4)  
see also "BONDS"

defined ..... D3(2c)

issuance to residents of Canada (form E 50B) ..... D1/15

see also "FORMS E 50B"

lost and overdue permits ..... D3/14

single trip permit

Collector may issue ..... D3(5)

```
defined.....D3(2e)
```

conveyance further into Canada ..... CA22(1)

delivery and landing warrants (C 1 and C 2) see "FORMS"



## PERMITS AND PERMISSIONS (con.)

## export control (CWB)

applications to CWB, Winnipeg ..... D55/58  
 certification, under- or over-shipment ..... D55/59  
 CWO permits, Canadian oats to U.S.A. .... D55/58  
 Pembina wheat embargo ..... D55/59  
 registered or certified grains must be sealed ..... D55/58

sample, wheat, oats, barley, or their products ..... D55/59  
 seed wheat ..... D55/58  
 SPL permit CWB 959A, - seed oats and barley ..... D55/58  
 SPL permit CWB 1541, - wheat and wheat products ..... D55/58  
 wheat, oats, barley, and their products ..... D55/58  
 wheat, oats and barley in transit through U.S.A. .... D55/60

export control (E&IP Act) ..... D55-23  
 air traffic, international, - where to be filed ..... D24/5  
 alterations not permitted ..... D55-23(Regns)

application for permit ..... D55-23(Regns)  
 application form becomes a permit ..... D55-23(Regns)  
 consignee ..... D55-23(Regns)  
 description and value ..... D55-23(Regns)  
 forms ..... D55-23(Regns)

origin of goods ..... D55-23(Regns)  
 port of exit ..... D55-23(Regns)  
 ultimate destination ..... D55-23(Regns)  
 where to apply ..... D55-23(Regns)  
 who may apply ..... D55-23(Regns)

area control, list of countries ..... D55-23(12), D55/2  
 British West Indies, defined ..... D55/28  
 completed permits, procedure ..... D55/28  
 copy of B 13 to accompany shipment ..... D55-23(Regns)

duration of permits ..... D55-23(Regns)  
 extension of time ..... D55-23(Regns)

## endorsements

declaration re goods from U.S.A. .... D55-23(Regns)  
 when "no export permit required" ..... D55-23(Regns)

entry and permit to agree ..... D55-23(Regns)  
 exceptions ..... D55-23(Regns)  
 filed before towing unmanufactured timber for export ..... D18(45)  
 general permits ..... D55-23(Regns)

PERMITS AND PERMISSIONS (con.)

export control (E&IP Act) (con.)

general, Ex.1 .....	D55-23(14)
countries excluded.....	D55-23(Regns)
diplomatic representatives, Canadian or UK.....	D55-23(Regns)
endorsement on B 13 entry.....	D55-23(Regns)
gifts, casual.....	D55-23(Regns), D55/30
personal and settlers' effects.....	D55-23(Regns)
general, Ex.2 .....	D55-23(15)
countries excluded.....	D55-23(16), (Att.)
foodstuffs.....	D55-23(17)
goods entitled (see memo. for list) .....	D55-23(Att.)
livestock .....	D55-23(17)
general, Ex.3 .....	D55-23(18)
endorsement on B 13 entry .....	D55-23(Regns)
ship or aircraft stores .....	D55-23(Regns)
- China and North Korea .....	D55-23(Regns)
general, Ex.4 .....	
pork and pork products.....	D55/68
goods in transit via U.S.A. ....	D55-23(Regns)
goods not according to order .....	D55/30
goods re-exported.....	D22/7
issue of permits .....	D55-23(Regns)
list of commodities requiring arms, ammunition, etc. see "MUNITIONS AND SUPPLIES"	
lost permits .....	D55-23(Regns)
parcel post.....	D55-23(Regns)
partial shipments .....	D55-23(Regns)
shipping requirements .....	D55-23(Regns)
signing authority .....	D55/27
special permits .....	
list of individual exporters .....	D55/40
procedure .....	D55/38
SPL 1640, military equipment (DND) .....	D55/39
surrender of permits .....	D55/28
telegrams to shippers, procedure.....	D55/28
tolerance .....	D55-23(Regns)

## PERMITS AND PERMISSIONS (con.)

## export control (E&amp;IP Act) (con.)

transfers to other ports .....	D55/28
transit authorization certificate see also "CERTIFICATES" .....	D55-23(22)
transshipment regulations .....	D55-23(Att.)
validating copy of export entry .....	D55-23(Regns)

## firearms, etc.

applications to import to Collector (form E 30) .....	D33(8), (10), D33/
application form not required when on general import permit .....	D33(7)
conditions re temporary use by non-residents .....	D33(3)

## general import permit OW.500 - wholesale dealers and

jobbers .....	D33(7)
- list of recognized wholesale .....	D33/1
general import permit OW.501 - arms, munitions, supplies, etc.....	D33(7)

## general import permit OW.502 - firearms exported for

repairs, etc. ....	D33(7)
handling procedure .....	D33(8)
import permit No., quoted on entry .....	D33(7)

## form C 6 see "FORMS, C 6"

## import (CWB Act)

wheat, oats, barley and their products .....	D55-25
--	--------

## importation

explosives (E Act) .....	D55-4(1)
- port procedure .....	D55-4(5)

## import control (AEC Bd.)

DIC copy to Secretary, AEC Bd. ....	D55/63
general permits	
- AE2-128, sealed reference sources .....	D55/62
- AE2-173, isotopes .....	D55/62
- AE2-563, samples of uranium concentrates returned .....	D55/62
mercury disc charger .....	D55/63
paints and compounds containing radioactive substances .....	D55/63
radioactive goods (TI 465a,b) .....	D55/63
Sun Ray radioactive finishing kits .....	D55/63

## import control (E&amp;IP Act)

application for permit .....	D55-23(Regns)
butter .....	D55-23(5)
butterfat .....	D55-23(9)
certificates see also "CERTIFICATES" .....	D55-23(2)

PERMITS AND PERMISSIONS (con.)

import control (E&IP Act) (con.)

cheddar cheese.....	D55-23(6)
duration of permits .....	D55-23(Regns)
entry and tolerance .....	D55-23(Regns)
exceptions .....	D55-23(Regns)
general permits .....	D55-23(Regns)
Im.1 - butter.....	D55-23(5)
Im.2 - cheddar cheese .....	D55-23(6)
Im.3 - turkeys .....	D55-23(7)
Im.4 - dry skimmed milk.....	D55-23(8)
issue of permits.....	D55-23(Regns)
lost permits .....	D55-23(Regns)
milk, dry skimmed .....	D55-23(8)
turkeys.....	D55-23(7)

import permits

broom corn (DI&P Act)	
- from countries other than U.S.A. ....	D55-3(20), (24)
- stemless, and corn brooms .....	D55-3(21)
- with stems, from certain countries .....	D55-3(23)
living insects, pests or plant diseases (DI&P Act).....	D55-3(31)
nursery stock (DI&P Act) .....	D55-3(2a)
plant products, etc. (DI&P Act).....	D55-3(9)
potatoes from certain countries (DI&P Act).....	D55-3(12)
poultry (ACD Act) .....	D55-1(6)
root crops (DI&P Act).....	D55-3(29)
semen of animals, improvement of stock (TI 786) .....	D49-13(1)
- forms prescribed.....	D49-13(1), (6), (8)
- forwarded to Department with entry.....	D49-13(6)
- No. of entry and office dating stamp .....	D49-13(6)
used bags (DI&P Act) .....	D55-3(30)
wheat from certain countries (DI&P Act) .....	D55-3(26)
wheat from certain U.S. States (DI&P Act) .....	D55-3(25)

radioactive substances or equipment (AEC Act).....	D55-24
travellers vehicle permit (form E 50) .....	D1-1(3)
Canadians studying in U.S.A. (forms E 50 or E 50B) .....	D1/33
customs-immigration co-ordination....	D1/5

vessels

pleasure crafts	see also "FORMS, E 50".....	D18(40.4)
to load or unload at places not Customs port.....		D18/1



## PERSONNEL

instructions and regulations pertaining to      see "OFFICERS"

## PERU

tariff treatment ..... D48-1

## PETROLEUM PRODUCTS

arriving in tank cars, - gauging, etc. .... D39(23c)

fuel oil and crude petroleum, - gauging, etc. .... D39(23b)

gasoline

gauging, etc. .... D39(23a)

non-residents, by automobile ..... D1-1(sch.)

specific gravity      see "HYDROMETRY"

## PHILIPPINES

tariff treatment ..... D48-1

PHONOGRAPHS      see "RADIO"

PICTURES      see "PHOTOGRAPHS"

PLANS, DRAWINGS, BLUEPRINTS, PHOTOGRAPHS, MATRICES,  
PICTURES      see also "PUBLICATIONS"

photoprints (TI 1201)..... D49/48

printing plates for books and magazines (TI 1201)..... D49/48

value for duty

architects plans or drawings ..... D46-13

engineers plans, drawings, blueprints ..... D46-13

## PLAYING CARDS

casual non-commercial importations  
excise stamps not required ..... ES/39

prepayment of excise tax ..... ES/37

British manufacturers or exporters ..... ES/38, ES/54(28)

manufacturers in U.S.A. .... ES/37, ES/53(27)

release of seized, without excise stamps ..... En/25

supplies arriving in dining and cafe cars ..... D4/25

POLAND

designated country (MI Act) - Peoples Republic.....	D55-18
export control (E&IP Act) .....	D55-23(12)
settlers effects (TI 705).....	D49-15
tariff treatment .....	D48-1

PORTS OF ENTRY

air cargo	
ports of destination in Canada.....	D24/6
bonding ports and outports in Nfld.....	D25/13
concentration points .....	D20/36
abandoned cigarettes.....	D20/38, D20/39
sale of unclaimed and abandoned goods.....	D20/36
defined	see also "DEFINITIONS".....
Great Lakes port .....	CA2(p) D17-3(2g), D19(2g)
warehousing port .....	D19(2o)
frontier	
defined .....	CA2(1)(i)
goods may be entered at.....	D44/1
importation only at proper .....	CA9
- other than .....	CA172(a)
inspection ports (ACD Act) .....	D55-1(3)
landing, not intended at first .....	CA15
large importations at small ports or outports .....	D44/1
list of C-E offices.....	D9
manifesting on places not .....	D25(4)
narcotic products (O&ND Act)	
authorized for exportation.....	D55-19(7)
authorized for importation.....	D55-19(2)
nursery stock (DI&P Act) .....	D55-3(3)
quarantine stations (ACD Act) see also "QUARANTINE" .....	D55-1(2)
remanifesting postal packages .....	D44/79
seasonal Customs service.....	D9(App. 1)
seized goods	
taking to Custom-house .....	CA150, CA153, CA234
vessel clearing stations	see also "VESSELS"
appointed by Minister .....	D18(31)
vessels, entering other than.....	CA171(1)
warehousing .....	CA64
goods may be passed to another .....	CA67

designated country (MI Act) - Portugal.....	D55-18
designated country, NATO (TI 708).....	D49-20(1)
tariff treatment.....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)

## POSTAL

merchandise not for sale, appraisal note (form E 46)..... D44-1(19)  
 shipments valued not over \$200 ..... D44-1(2), D44/73  
 small collection        see "ENTRY"  
 voluntary ..... D44/95

ships mail bags .....	D44/68
sortation of foreign mails	
dating stamp impressions .....	D44/66
first class mail, restrictions .....	D44/66
procedure .....	D44/66
release of duty free packages .....	D44/66



## POSTAL (con.)

## tobacco products

mailed from one point to another in Canada..... En/32

## unclaimed packages

alternative addresses ..... D44/93

disposition if undelivered within 60 days..... D44/93

insured..... D44/92

marking ..... D44/92

notification to addressee ..... D44/93

ordinary mail..... D44/92

- receipts not required..... D44/92

recording on form E 19 1/2..... D44/92

registered..... D44/92

returning to PO authorities ..... D44/93

## POULTRY

see also "MEATS"

defined (ACD Act) (CAPS Act) ..... D55-1(1c),  
D55-12(1c)

dressed (CAPS Act)..... D55-12(1a)

eviscerated (CAPS Act) ..... D55-12(1b)

## exportation

dressed or eviscerated, inspection certificate (CAPS Act) .. D55-12(3)

## importation

see also "IMPORTATION"

baby chicks and adult fowls (TI 2)

- certificates required..... D49-10

- definitions ..... D49-10

dressed or eviscerated (CAPS Act)

advice to district supervisor, poultry division ..... D55-12(2)

- not applicable to individual shipments, less than 100 lbs. D55-12(2)

poultry division district supervisors..... D55-11(4),  
D55-12(2)

eggs, hatching, and containers (ACD Act) ..... D55-1(7)

regulations under ACD Act ..... D55-1(6)

turkey poults..... D49/30

turkeys, - permits (E&IP Act) see also "PERMITS AND  
PERMISSIONS" .. D55-23(7)

POWERS

and duties of officers see "OFFICERS"  
power of attorney see "AGENT", "FORMS, E 65, E 66"  
form E 68 (ET Collections)..... D14(Note)  
validated entries ..... D44/60  
to examine on oath ..... CA122(1)

PREPAYMENT

duties and taxes see "STAMPS"

PROCEDURE

court see "LEGAL PROCESS"

PROCURING PERSONS TO ASSIST ..... CA182

PROHIBITED GOODS

carried coastwise, etc. .... CA226  
exportation, - arms, etc. see "MUNITIONS"  
forfeited to Crown (CT sch. "C") ..... CT12  
importation see "IMPORTATION"  
offering for sale ..... CA244  
publications see "PUBLICATIONS"  
  
refund claims  
prohibited by Provincial or Dominion Governments ..... D16-1(6)  
special provision for appeals (TI 1201) ..... CA46A

PUBLICATIONS see also "PHOTOGRAPHS, ETC."

Cabma register (TI 171) ..... D49/58  
importation prohibited  
books, periodicals and other goods (TI 1201) ..... D49/47  
bulky postal packages ..... D49/49  
calendars ..... D49/48  
court actions, reporting to Department ..... D49/50  
  
disposition procedure ..... D49/49  
first class mail ..... D49/49  
judgments rendered ..... D49/50  
other than by mail ..... D49/49  
photoprints ..... D49/48  
printing plates for books and magazines ..... D49/48  
  
returning to sender ..... D49/49  
- waiver of appeal from importer ..... D49/49  
samples, by registered mail to Department. .... D49/47

## PUBLICATIONS (con.)

## importation prohibited (con.)

Copyright Act (TI 1202)..... D30  
- only when illegally printed or published abroad..... D30

posters and handbills depicting scenes of crime or violence; TI 1210  
used or 2nd hand periodicals ..... TI 1218

## newspapers

authorization for subscriptions (and trade journals)..... D27/42  
bulk shipments ..... D44/99  
release on form C 9..... D44/53  
special service (free) ..... D26/9

## official, and printed matter

United Nations and specialized agencies ..... D52-2(2)





## QUANTITIES

duties apply to specific ..... CA48  
ships stores ..... CA87, D19(4)  
warehoused, duties payable on original..... CA74

## QUARANTINE

aircraft, individuals arriving ..... D18/4  
bodies of deceased persons ..... D55/69  
stations, (ACD Act) ..... D55-1(2)

vaccination requirements ..... D18/4  
vessels  
duplicate pratique ..... D18/3  
individuals arriving ..... D18/4  
US pratique..... D18/3

## QUEBEC

court, circuit                    see "LEGAL PROCESS"  
exportation of forest products ..... D54-1(5)

## QUESTIONS

see also "REFUSAL"

persons arriving with goods to answer ..... CA18(c)



## RACING

- automobiles and motorcycles
  - temporary entry      see also "FEES", "SHOWS"..... D4-3(2)
  - leaving or re-entering Canada during life of entry ..... D4-3(1)

## RADIO, TELEVISION, PHONOGRAPHS, ETC.

see also "CAMERAS, FILMS, ETC."

- crew manifests, ships in international traffic..... D18/8
- drawback, - wireless telegraph apparatus ..... D17-12
- mobile telephones or 2-way radios
  - authorization to use in Canada ..... D1-1(5)
  - commercial vehicles..... D3(39)
  - placed under Customs seal..... D1-1(5)
- non-residents personal baggage..... D1-1(sch.)
- radio transmitting equipment
  - reporting importations to DOT..... D55/66
  - citizen band transceivers ..... D55/66
- records, etc. (TI 696a) ..... D49/58
- ship station radio regulations ..... D18(41)
- sound recordings
  - United Nations and specialized agencies..... D52-2(2)
- television sets, - not permitted entry under TI 703b ..... D49-3(7)
- temporary admission (form E 29B)
  - photographers equipment (telephoto machines) ..... D4/3
  - recorded lectures (Photographic Society of America Inc.)... D4/9

## RAILWAYS

see also "FREIGHT"

- advice note manifest procedure
  - railway agents at
    - border ports..... D25/1
    - receiving ports ..... D25/4
- advice notes ..... D25(9)
- authorized to use advice note manifests..... D25/12
- baggage
  - trains to await examination..... D2(2)
- bonded carrier, defined..... D16-2(2a)

RAILWAYS (con.)

bonded tracks, etc.	
Collector may designate.....	CA213
distributing cars before entry .....	CA212(d)
carload shipments from U.S.A., - stop-off privileges .....	D25/25
carloads (inc. pool cars)	
compared with manifests at receiving ports .....	D25(35)
carloads in transit through Canada	
diverted from one port of exit to another.....	D25(17)
checking freight shipments at Fort Francis and Carcross.....	D25(33)
conductor, defined.....	CA2(1)(d)
derailments, - manifesting procedure.....	D25(43)
employees	
aiding and abetting in unlawful importation.....	CA180(2)
- penalty .....	CA180(2)(a), (b)
empty cars entering Canada	
examination by Customs at frontier .....	D25(18)
freight cars	
in transit through U.S.A.	
- broken seals on return, procedure .....	D25/28
penalties for entering.....	CA212(a)
U.S., in transit through Canada	
- broken seals, procedure .....	D25/29
impact registers used internationally	
duty-paid.....	D4/23
non duty-paid .....	D4/22
private sidings	
conditions for use .....	D44/12
form Y 25, written undertaking .....	D44/12
reporting	see "REPORT"
rolling stock	
copy of entry to C-E Inspection.....	D4/11, D4/25
quarterly reports, imported cars used in Canada .....	D4-4(2)
rail detector cars .....	D4/24
rates of duty.....	D4-4
seals applied and removed under customs supervision.....	D25(14)
special service, - officers on Sundays and holidays	
see "SPECIAL SERVICE"	



## RAILWAYS (con.)

supplies	
arriving in dining and cafe cars.....	D4/25
carried in baggage cars .....	D2/4
train wrecks, reporting to Department.....	D25(43)
transportation of goods in bond or duty-paid	
powers of G. in C. to make regulations .....	CA273(p)
unlawful importation by .....	CA180
- penalty .....	CA180(2)(a), (b)
waybills, - production of .....	CA16(2)

## RECEIPTS

collections by officers for special services.....	D27/37
duties paid on small collections .....	D44/33
merchandise	
abandoned (form K 21).....	D20/40
left for safekeeping etc., - form K 21 not to be used.....	D20/41
refund and drawback claim cheques.....	D27/53
return of surplus on accepted cheques .....	D27/6

## RECIPROCAL CONCESSIONS

G. in C. may make .....	CT10
-------------------------	------

## RECORDS

see "BOOKS"

## RECORDS OR RECORDINGS see "RADIO AND PHONOGRAPHS"

## REFUND CLAIMS see also "CLAIMS", "DRAWBACK", "REMISSIONS"

agricultural implements and machinery (TI 442) .....	D49-14(7)
application form K 14 see also "FORMS, K 14" .....	D16-1(1)
adjustment in rate of duty.....	ET1/18
adjustment of value .....	ET1/18
animals for improvement of stock (TI 1).....	D16-1(6), D49-9(5)
careful preparation .....	D16-1(2)
circumstances for use of form .....	D16-1(6)
circumstances under which form submitted to Department..	D16-1(12)
clerical error on entry .....	D16-1(6)
clerical error on invoice .....	D16-1(6)

REFUND CLAIMS (con.)

application form K. 14 (con.)	
copy of entry, when over 2 years .....	D16-1(4)
damage or loss as result of damage .....	D16-1(6)
date evidenced by port receipt-date stamp .....	D16-1(10)
declaration forms on substitute entries .....	D16-1(3)
duplicate payment, on 2 entries .....	D16-1(6)
file Nos. and dates of relevant rulings .....	D16-1(3)
films and advertising rejected by censor .....	D16-1(6)
goods exported for repairs but replaced .....	D16-1(6)
goods prohibited by Provincial or Dominion Government .....	D16-1(6)
goods sold or used for other purposes after entry .....	D16-1(10)
information required, and port procedure .....	D16-1(3)
in name of importer .....	D16-1(1)
machinery not made in Canada (TI 427a) .....	D49-18
not the goods ordered, returned .....	D16-1(6)
- tarpaulins .....	D16/4
only form recognized .....	D16-1(10)
overpayment on one entry not to offset short payment on another .....	D16-1(5)
packing charges .....	D16-1(8)
perfecting a sight entry .....	D16-1(6)
preparations for dipping, disinfecting, etc. (TI 791)	
- samples and information required .....	D16-1(7)
proof of export (B 13 entry) .....	D16-1(6), D22(2)
reasons for overpayment .....	D16-1(6)
semen of animals, improvement of stock (TI 786) .....	D49-13(5)
special duty .....	D16-1(8)
tires and tubes (TI 618b(2)) .....	D50-16
within 2 years of date of overpayment .....	D16-1(10)
application forms N 15 and N 15A	
sale or use of goods subsequent to importation .....	D16-1(11)
approval of Collector .....	D16/1
based on sale or use of goods .....	D16-1(10)
brokerage fees on validated entries .....	D44/60
Canadian goods returned .....	D49/1
claimant's name on application .....	D16/1
claim No. on relative entry and invoice .....	D16/1
Collector may delegate authority to sign .....	D16/1
damaged shipments ex-ship	
certificate of damage required .....	D16-3(10)

date of receipt .....	D16/1
entry of same goods at two ports .....	D44/1
fees for copies of claims .....	D15(11)
garments and hats imported for copying and designing .....	D16-5
evidence required .....	D16-5(7)
hospitals, sales tax exemption .....	ET160
inferiority or deficiency, none for, unless reported within 30 days .....	CA111(1)
- Minister to decide .....	CA111(2)
- none if goods cannot be identified .....	CA111(1)
misdescription, none after 14 days .....	CA113(1)
- as to error discovered while unpacking .....	CA113(2)
motor vehicle parts (TI 438c,d,e) .....	D49-22(5), D49-23(5)
Nos. of sight perfecting and amending entries .....	D44-1(13), (14)
notice of intent to file .....	D16/2
numbering consecutively .....	D16/1
overpaid duty and taxes .....	CA112
application within 2 years .....	D45/1
diversion and end use .....	D45/2
sales or excise tax .....	D45/2
parts of machinery, end use not known .....	D50-13
port certificate of examination .....	D16/1
prestamped tobacco products lost or destroyed in transit to Canada .....	D21-6(31)
prompt attention at ports .....	D16/1
recording and processing .....	D16/1
rejected, notifying claimants .....	D16/1
returnable containers (TI 709) .....	D49-1(5b)
returned goods (TI 709) .....	D49-1(2)
St. Lawrence Power Project see "ST. LAWRENCE SEAWAY"	D16/3
sales tax on truck parts and machinery for logging .....	D16/3
samples to Department .....	D16-1(9)
procedure .....	D16-1(9)
scissors, doctors or hospitals, surgical operations (TI 429f, 476) ..	D50-2 D25/11
shortages in coal from U.S.A. ....	D16/6
short landed and damage, certificate ex-ship .....	D16/5
short landed certificates .....	D16/5

REFUND CLAIMS (con.)

short landed goods ex-ship (whole packages)	
cannot be approved within 3 months of arrival of vessel .....	D16-3
proof of destruction or loss .....	D16-3(4)
warehoused goods .....	D16-3(5)
short received freight shipments .....	D16/7
unclaimed goods sold .....	D20/34
U.S.-Canada joint projects .....	D53-16(6)
bases in Nfld. ....	D53-1(4)
warehoused goods without certified invoices .....	D44-1(16)
wire rope for rigging (TI 440e) .....	D49-5(2)

REFUSAL

accommodate officers on board ship .....	CA240(1)
answer questions .....	CA239
return goods for examination see also "CONTAINERS" .....	CA217
stop, to .....	CA243

REGISTERS see also "BOOKS, RECORDS, ETC."

delivery and landing warrants C 1 and C 2 .....	D44/10
drawback claims, Customs .....	D17/1
record of delivery of cheques .....	D17/3
highway reports inward see "FORMS, T 42"	
manifests forwarded see "FORMS, T 48"	

REGULATIONS AND INSTRUCTIONS see also "INFORMATION"

any other purpose	
powers of G. in C. to make .....	CA273(t)
binders .....	ES/9
cancellations and changes .....	X1, "Y" and "Z" sects. IPO
check lists .....	ES/8, "X" section IPO
customs tariff	
G. in C. may make regulations .....	CT3(8)
D memoranda, etc. ....	ES/7
distribution to employees .....	ES/8
ED circulars .....	ES/7
ET circulars .....	ES/7
filing superseded or cancelled copies .....	ES/9
general, where special order may be made	
powers of G. in C. re. ....	CA289



## REGULATIONS AND INSTRUCTIONS (con.)

instructions to port officers .....	ES/7
specified ports .....	ES/7
interpretation	
powers of G. in C. re.....	CA277
requisitioning copies of memoranda, etc. ....	ES/3
revision procedure .....	ES/9
tables of contents and consolidated indexes .....	ES/8
under Excise Tax Act.....	ET1/1

## REMISSION OF DUTY AND TAXES      see also "REFUND"

automobiles	
British Commonwealth Armed Forces .....	D52-8, D52/1
NATO .....	D52-8, D52/1
U.S. personnel in Nfld. ....	D52-9
Ballistic Missile Early Warning System .....	D53-13E
signing officers .....	D53/3
Canadian aircraft, vehicle or vessel	
equipment added outside of Canada .....	D5(5)
- conditions for remission.....	D5(5)
- report outwards and form E 23 required.....	D5(9)
repaired abroad .....	D5(4)
Canadian goods returned      see also "RETURNED GOODS" ...	D5(3)
Christmas parcels from Truce Team in Indo-China .....	D44/98
DEW Line .....	D53-9
extension, project 660 .....	D53-15E
signing officers	
- prime and sub contractors .....	D53/4
- U.S. authorities and prime contractor.....	D53/6
- U.S. authorities (sales and excise taxes) .....	D53/9
diplomatic privileges, imported articles.....	D52/2
goods comprising circuses, shows, etc. ....	D4-3
goods released by authority of O.C.....	D4/11
goods that are not the goods ordered	
application for remission (form K 14).....	D16-2(6)
- documents required to support .....	D16-2(6)
certificates of identification, and exportation or destruction (form E 15).....	D16-2(6)
conditions for remission .....	D16-2(3)
delivered to Collector within 12 months .....	D16-2(5), (7b)
destruction, importer's expense under customs supervision	D16-2(4)
- value when reduced to scrap .....	D16-2(9)
goods ordered in error (no provision).....	D16-2(7a)
valid reasons for remission .....	D16-2(3)

REMISSION OF DUTY AND TAXES (con.)

joint Canada - U.S. projects .....	D53-16(3), D53/3
exemption certificate .....	D53-16(9)
persons authorized to sign .....	D53-16(10)
1/60th basis, by O.C. ....	D4-5
1/60th or 1/120th basis, by O.C. ....	D4/11
authority .....	D4/11
control procedure .....	D4/12
entries audited by Inspection .....	D4/12
entry procedure .....	D4/12
exportation procedure .....	D4/12
Passover bread .....	D16-6
Pinetree Gap Filler project .....	D53-14
signing officers, - U.S. authorities .....	D53/10
repair or addition to Canadian goods abroad	
method of preparing entries .....	D5/1
St. Lawrence power project	
international rapids section .....	D53-4
St. Lawrence seaway project	
Detroit River, at Amherstburg .....	D53-3
international section .....	D53-6
USAF signing officers .....	D53/3
U.S. bases in Nfld. ....	D53-1(1)
signing officers, exemption certificates .....	D53/2
U.S. navy sponsored projects	
signing officers, exemption certificates .....	D53/12
REMITTANCE OF REVENUE    see also "ACCOUNTS" .....	D27/22
deposit receipts and draft, - procedure .....	D27/23
monies received by mail, for duties and taxes (form T 45)	
parcel post .....	D27/38
validated entries .....	D44/60

REMOVAL

before examination and payment of duties .....	CA172(b)
duty-paid goods .....	CA103
further information re	
powers of G. in C. to require .....	CA286
goods may be removed in bond .....	CA66
unlawful .....	CA206

RENT, WAREHOUSE      see "WAREHOUSING"

## REPAIR, ADJUSTMENT OR TEST

- aircraft
  - overhauled and repaired abroad ..... D24/11
  - overhauled and repaired in U.S.A. .... D5/5
- articles exported
  - refund claims, when replacement made..... D16-1(6)
- Canadian aircraft, vehicle or vessel repaired out of Canada ... D5(4)
  - Collector may require proof of need ..... D5(4)
  - conditions for remission of duty and taxes ..... D5(4)
  - tires or tubes as replacements on vehicles ..... D5(4)
- export for recovering with rubber, etc.
  - printing press rollers (TI 412a) ..... D50-31
  - pulp and paper mill rolls (TI 447a)..... D50-31
- export for test (TI 709)..... D5(7)
- repair or addition to Canadian goods abroad..... D5
  - see also "REMISSION"
  - articles for use at Defence establishments..... D5/1
  - articles under patent or licence rights ..... D5/1
  - automobiles, vessels, and aircraft..... D5/1
  - Canadian
    - aircraft, defined ..... D5(2a)
    - goods, defined ..... D5(2b)
    - vehicle, defined..... D5(2c)
    - vessel, defined..... D5(2d)
  - Canadian vehicles..... D5/3
  - duty and taxes payable on value of repairs ..... D5(3d)
  - form E 23, procedure ..... D5/1
  - guarantee or warranty by foreign manufacturer ..... D5(8)
  - invoice forms M-A or M-B required..... D5(10)
  - non-commercial household and personal articles ..... D5/1
  - re-imported within 12 months ..... D5(3c)
  - repair or adjustment, defined ..... D5(6)
  - when repairs cannot conveniently be made in Canada..... D5(3b), D5/1
    - reasonable distance from where goods located..... D5/1
    - verbal advice may be accepted..... D5/1
    - written advice may be required..... D5/1
- temporary admission (form E 29B)..... D4-1(3)
- REPORT      see also "CLEARANCE"
- inwards
  - all imported goods at frontier ..... D44/1
  - duty to report..... CA18
  - failure to declare goods ..... En/1
  - forfeiture for failure to report ..... CA178(1)
  - goods not corresponding with see also "WAREHOUSING" .. CA92(1)

REPORT (con.)

inwards, aircraft	see also "FORMS, AG 1"	
armed services of Canada and friendly nations.....		D24/14
health or pleasure.....		D1-3(2)
Canadian residents.....		D1-3(3.1)
form AG 2.....		D1/40
non-residents.....		D1-3(2)
international traffic.....		D24(1)
search and rescue operations.....		D24/12
transit cargo on board.....		D24/3
inwards, railways		
cars on train checked with train report.....		D25(22)
conductor to make	see also "RAILWAYS"	CA16(1), CA179
goods entering Canada.....		D25(20)
inwards, vehicles		
Canadian, exported temporarily, not commercial.....		D1/23
	see also "FORMS, E 60"	
person at frontier		
- duty to report.....		CA18
- forfeiture and penalty.....		CA178(2)
- forfeiture for failure to report.....		CA178(1)
tourists, travellers, etc.	see "VEHICLES"	
unloading before.....		CA173(1)
- goods forfeited.....		CA173(2)
untrue.....		CA173(1)
- goods forfeited.....		CA173(2)
inwards, vessels	see also "FORMS, A 6"	
all goods from a foreign port.....		D18(15)
arriving by inland navigation.....		CA12(1)
arriving from sea or coastwise.....		CA11(1)
carrying goods coastwise in bond.....		D18(44)
comparing officer's copy with that presented by master....		CA10(2)
contents, what manifest shall contain.....		CA7(1)
contents of report.....		CA11(2), CA12(2)
copy provided for presentation at intermediate ports.....		D18(46)
employed by Dominion Government, not required to report..		D18(19)
except on foreign voyage or taking ships stores.....		D18(19)
entering Great or Little Bras d'Or.....		CA34
entering gut of Annapolis.....		CA33
failure to make.....		D18/2
fishermen.....		D18/31
goods		
found on board, not included in.....		CA175
from foreign countries for Canadian destinations.....		D18(46)
in bond under manifest.....		D18/10
landed at several ports.....		D18(15)
not corresponding with.....		CA92(1)
- forfeited.....		CA184



## REPORT (con.)

inwards, vessels (con.)	
in ballast.....	D18(17)
international traffic without ferry licence.....	D18(43)
laden or in ballast, from foreign port.....	D18(14)
liquor, duty paid intoxicating.....	CA7(2)
livestock, unloading without.....	CA110
master to answer questions.....	CA91(2)
not required at clearing stations when from a Canadian port.	D18(46)
officer may board and demand.....	CA10(1)
owned by Provincial Governments, close of each season.....	D18(20)
- except from foreign port.....	D18(20)
perishables, unloading without.....	CA110
pleasure craft, Canadian, - end of season.....	D18(23), D18/12
pleasure craft, non-residents.....	D18(22)
oral reports at intermediate ports.....	D18(22)
production of bill of lading.....	CA13
purser may make.....	CA91(1)
statement re no ships stores or crew articles.....	D18/8
transports, military or civil.....	D18(21)
tugs and barges	
- separate reports and names or numbers.....	D18(45)
- to Lake Champlain, at St. Johns, P.Q.....	D18(45)
unloading at places not Customs ports.....	D18/1
unloading before.....	CA173(1)
- goods forfeited.....	CA173(2)
untrue.....	CA173(1)
- goods forfeited.....	CA173(2)
warships, Canadian or of a friendly nation	
- courtesy verbal reports.....	D18(21)
numbering, by fiscal year.....	Ad/13
outwards, aircraft      see also "FORMS, AG 1"	
health or pleasure.....	D1-3(3), (5)
Canadian residents.....	D1-3(3.1)
form AG 2.....	D1/40
international traffic.....	D24(1), D24/5
search and rescue operations.....	D24/12
transit cargo on board.....	D24/3

REPORT (con.)

outwards, foreign grain in elevators .....	D20/17
outwards, railways	
cars on train checked with train report .....	D25(22)
failure to make .....	CA225
goods exported from Canada .....	D25(21)
outwards, vehicles	
exported temporarily, not commercial .....	D1/23
see also "FORMS, E 60"	
failure to make .....	CA225
tourists, travellers, etc.      see "VEHICLES"	
outwards, vessels      see also "FORMS, A 7"	
carrying goods coastwise in bond .....	D18(44)
contents of .....	CA80(2)
employed by Dominion Government not required to report ...	D18(19)
except on foreign voyage or taking ships stores .....	D18(19)
failure to make .....	CA225, D18/2
fishermen .....	D18/31
goods for export .....	D18(15)
calling at other Canadian ports .....	D18(17)
goods in bond, coasting, under manifest .....	D18/10
in ballast .....	D18(17)
international traffic, without ferry licence .....	D18(43)
loading at places not Customs ports .....	D18/1
master to answer questions .....	CA91(2)
master to deliver .....	CA80(1)
moving from one clearing station to another to complete cargo	
for export .....	D18(46)
owned by Provincial Government, beginning of each season ..	D18(20)
except to foreign port .....	D18(20)
pleasure craft, Canadian, - commencement of season .....	D18(23), D18/12
purser may make .....	CA91(1)
subsequent Canadian ports of call .....	D18(15)
transports, military or civil .....	D18(21)
tugs and barges	
from Lake Champlain, at St. Johns, P.Q. ....	D18(45)
separate reports and names or numbers .....	D18(45)
warships, Canadian or of a friendly nation	
courtesy verbal reports .....	D18(21)

RESTORATION OF GOODS      see "LEGAL PROCESS"

## RETURNED GOODS

## Canadian

contractors' equipment exported..... D6  
 found astray in U.S.A. .... D25/3  
 grain from U.S.A. .... D49/6  
 horses from race meets, shows, etc. in U.S.A. (ACD Act).. D55-1(9)

munitions and supplies..... D49/6  
 photographic film exposed abroad..... D49/7  
 remission of duty and taxes      see also "REPAIR"..... D5(3)  
 spirits previously exported..... D49/7  
 tires and tubes installed on vehicles imported..... D4/11

uranium concentrates, general permit AE2-563 ..... D55/62  
 works of Canadian artists ..... D49/6

certificate may be placed on invoice or appraisal note

for small collections entries ..... D44-1(20)

certificate of identification, form E 15..... D16/4

containers      see "CONTAINERS, PACKAGES, ETC."

not the goods ordered

damaged and re-exported or destroyed ..... D16-2(11)  
 - special service, importers premises ..... D26/8  
 dry batteries, not returnable ..... D50-2

incandescent electric lamps, not returnable..... D50-2

refund claims      see "REFUND CLAIMS"

tarpaulins ..... D16/4

to frontier under manifest (A 8A) and bill of lading..... D16-2(10)

re-importation (TI 709)

containers or coverings..... D49-1(3)  
 copy of export entry required..... D49-1(2a)  
 - when not available, a declaration ..... D49-1(2a)

other than containers or coverings ..... D49-1(2)

pallets or skids (or TI 710)..... D49/3

release on form E 29B..... D49/1

where exemption, refund or drawback granted on export..... D49-1(2)

## RETURNS

annual returns      see also "BOOKS, ETC." ..... D27/63

## RHODESIA AND NYASALAND, FEDERATION

tariff treatment..... D48-1

RHODESIA, NORTHERN

BP tariff..... CT3(2)

RHODESIA, SOUTHERN

BP tariff..... CT3(2)

ROYAL CANADIAN MOUNTED POLICE

Customs badges, lost or stolen..... ES/27

enforcement of Excise Act..... En/6

investigations

    damage claims against the Crown..... D44/15

liaison with port officers ..... En/5

narcotics, reporting unauthorized importations (O&ND Act) .... D55-19(6)

    by doctors..... D55/17

prosecutions under Customs Act..... En/28

seizures ..... En/29

    procedure re disposal of goods ..... D20/35

    uncertified cheque rejected by bank ..... En/30

tobacco products

    mailed from one point to another in Canada ..... En/32

travellers exemption TI 703b, infractions ..... D49/19

    first offenders ..... D49/19

RUMANIA

export control (E&IP Act)..... D55-23(12)



## ST. CHRISTOPHER - NEVIS (WI)

BP tariff ..... CT3(2)  
rates of duty (W.I.T. Agr.) ..... CT9

## ST. HELENA

BP tariff ..... CT3(2)

## ST. LAWRENCE POWER PROJECT

international rapids section ..... D53-4  
signing authority..... D53/13

## ST. LAWRENCE SEAWAY PROJECT      see also "DRAWBACK"

Detroit River at Amherstburg..... D53-3  
international section..... D53-6  
St. Clair River  
signing authority..... D53/13

## ST. LUCIA (WI)

BP tariff ..... CT3(2)  
rates of duty (W.I.T. Agr.)..... CT9

## ST. PIERRE AND MIQUELON

exportation of cattle and sheep from Nfld. (ACD Act) ..... D55-1(17)  
wines and spirituous liquors exported to, - landing certificates D21-2E(3)

## ST. VINCENT (WI)

BP tariff ..... CT3(2)  
rates of duty (W.I.T. Agr.) ..... CT9

SAFES, combination locks on..... D27/48

SALE OF GOODS

see also "ABANDONED, ETC."

by public auction .....	CA127, D20/33
concentration points .....	D20/36
newspaper advertising .....	D20/33
port seizures, procedure.....	D20/35
 RCMP seizures, procedure.....	D20/35
transportation charges .....	D20/34
when highest bid insufficient to pay charges .....	D20/34
 by tender .....	D20/39
procedure .....	D20/39
publicity form E 34 .....	D20/39
 Federal employees may not purchase.....	D20/41
goods otherwise exempt, dutiable in certain cases .....	CA104(1)
diversion to other use.....	CA104(3)
liability .....	CA104(2)
 if not entered within one month .....	CA23(2)
offering as prohibited or smuggled .....	CA244(1)
person offering.....	CA244(2)
 powers of G. in C. and Minister not affected.....	CA128(2)
proceeds .....	CA128(1)
- surplus to owner.....	CA129
 rings, etc. unclaimed or seized marking (PMM Act).....	D20/41
 unclaimed .....	D20/32
on hand not less than 2 months .....	D20/32
proceeds .....	D20/37
pro-rating of charges, form K 8 .....	D20/34
 unlawfully imported, - keeping or selling, etc.....	CA203(1)
- penalty .....	CA203(2), (3)
vessel, - for repairs      see also "VESSELS, sale of ".....	CA108

SALVAGE, WRECKS, ETC.      see "WRECKS"

SAMOA, WESTERN

BP tariff..... CT3(2)

SAMPLES      see also "GAUGING AND SAMPLING"

canned fish and shellfish (M&CF Act) ..... D55-17(2)  
location of fish inspection officers..... D55-17(2)carpet samples, temporary admission for copying and designing D4/4  
cassava flour (TI 39a) ..... D50-31

commercial travellers

in transit through Canada or U.S.A.

- checking at ports of exit and re-entry..... D3/23

- form E 50B for U.S. automobile ..... D3/24

- form E 60 for Canadian automobile ..... D3/23

- form Y 38 required..... D3/23

- identification of traveller..... D3/23

- in automobiles driven by travellers..... D3/23

- inventory, values, etc. .... D3/23

- procedure ..... D3/23

- samples suitably packaged for cording and sealing ..... D3/23

containers, stock item sizes ..... ES/20  
cotton textiles ..... D46/15  
explosives (E Act) ..... D55-4(6)fabrics..... D49-25(2)  
attached to original invoice..... D49-25(2),  
D49/55  
buckram, for drawback..... D49/55  
commercial samples of textile, imported..... D50-9, D49/55exemptions ..... D49-25(5), (7)  
must represent actual importation ..... D49-25(4)  
size and number of samples ..... D49-25(3)food, drugs, cosmetics, etc. (F&D Act)..... D55-8(2)  
gasoline, - prevention of explosions ..... D39/1  
inedible animal products (TI 232, 232a) (M&CF Act)..... D49-4(5)  
procedure for taking and forwarding..... D49-4(6)  
report on tests..... D49-4(7)labels for postal and express parcels (form E 108A) ..... ES/20  
liquor seized..... ED214molasses and sugar syrups  
numbered consecutively throughout fiscal year..... D49-17(20)  
portion retained until decision accepted..... D49-17(18)  
procedure for taking..... D49-17(16)

SAMPLES (con.)

prohibited goods (TI 1201) .....	D49/47
refund claims	
procedure on forwarding to Department.....	D16-1(9)
seeds, imported (S Act).....	D55-22(4)
examination by D of A.....	D55/24
kinds to be sampled .....	D55-22(4)
method of taking .....	D55-22(4)
representative of each lot of each kind.....	D55-22(4)
size of sample .....	D55-22(4)
special duty exemption .....	CT6(regns), D43(26)
sugar	
care exercised in selecting.....	D49-17(2)
composite sample or samples .....	D49-17(9)
forwarding to Department.....	D49-17(12)
numbered consecutively throughout fiscal year .....	D49-17(20)
portion may be given to importer .....	D49-17(11)
portion retained until decision accepted.....	D49-17(10)
procedure for taking.....	D49-17(6), (7)
when 2 or more lots .....	D49-17(8)
taking	
ascertaining duties applicable .....	CA53
owner may .....	CA73
tea (F&D Act).....	D55/13
temporary admission.....	D4-1(3)
textiles of mainland Chinese manufacture.....	D46/19

SARAWAK

BP tariff.....	CT3(2)
----------------	--------

SASKATCHEWAN

exportation of game .....	D54-2(5)
---------------------------	----------



SCHOOLS, COLLEGES, UNIVERSITIES, LIBRARIES, MUSEUMS,  
ETC.

gifts, - clothing sent to pupils in Canada .....	D49/59
temporary entry	
automobiles, non-resident students, form E 50.....	D1/2
personal baggage, non-resident students (form E 29).....	D1-1(8)

## SCOTLAND

designated country (MI Act)	
approved slaughterhouses .....	D55-18

## SEALS

cargo containers	
multiple shipments of small size imported.....	D25/20
carload shipments require Customs seals (inc. pool cars).....	D25(23), D25/2
carloads in transit require Customs seals.....	D25(23)
carloads in transit through Canada.....	D25/19
at port of exit without seals .....	D25/19
watering and feeding U.S. livestock.....	D25(44)
when seals found broken at port of exit	
- contents to be checked against waybills .....	D25/19
checking and testing tyden .....	D25(22), D25/3
circuses, shows, etc., - frontier to interior port .....	D4-3(3)
commercial travellers samples	
in transit through Canada or U.S.A. ....	D3/24
garments and hats imported for designing and copying .....	D16-5(2)
supervision of Customs .....	D16-5(4)
supplied by importer .....	D16-5(3)
import cargo ex-vessel at seaport	
Customs seals only when requested by carrier .....	D25(23)
LCL freight under manifest	
not required from border to inland port.....	D25(23)
mobile telephones or 2-way radio	
commercial vehicles .....	D3(39)
railways	
carloads in transit, Canadian and U.S. ....	D25/28
- broken seals, procedure .....	D25/29
- destruction of defective .....	D25/28
carloads in transit, U.S.	
- broken seals, procedure .....	D25/30

## SEALS (con.)

## railways (con.)

cars on private sidings .....	D44/12
impact registers installed in cars .....	D4/22
port numbers .....	D9
U.S. carloads for export, Canadian seaboard .....	D25/29

## ships stores

breaking in international waters .....	D19/5
in transit from U.S.A. ....	D19(11)
verification of seals at intermediate ports .....	D19(8)
vessels operating on Great Lakes .....	D19/4

supplies arriving in dining and cafe cars .....	D4/25
---	-------

## transportation of goods in bond

applied and removed under customs supervision .....	D25(14)
provided at expenses of carrier .....	D25(13)
vehicles secured by Customs seals .....	D25(15)

## vehicles carrying goods in bond

border to inland sufferance warehouse .....	D25(34)
charged to persons accommodated .....	D3(37)
charges for parking .....	D20/4
delivery at interior ports .....	D3(21), D3/3

distillery products for export .....	D3/7
effects of NATO members .....	D52/13
for export .....	D3(28.1)
in transit through Canada .....	D3(38.1), D3/20
- doors with removable hinge pins .....	D3/22
- procedure when seals found broken .....	D3/21

in transit through U.S.A. ....	D3(38.2), D3/20
- procedure when seals found broken on re-entry .....	D3/20
obtainable on requisition .....	D3(37)
record of serial Nos. on form A 8A .....	D3/7

## SEARCH

see "LEGAL PROCESS", "SMUGGLING"

## SECURITY

Attorney General, none by	see "LEGAL PROCESS"	
claimant for seized goods to give	see also "BONDS" .....	CA264
Her Majesty's use .....		CA123(1)

SEEDS, importation (S Act).....	D55-22(2)
bird food containing Cannabis Sativa .....	D55/18
cereal grains, forage crops, grasses, roots, etc. ....	D55-22(3)
classification of weed seeds.....	D55-22(11)
cleaning or processing	
prohibited, except by authority .....	D55-22(11)
cleaning, repackaging, tagging, etc. before release .....	D55-22(7)
co-operation of Collectors .....	D55-22(1)
delivery	
only after due entry .....	D55-22(5)
under bond .....	D55-22(5)
when released .....	D55-22(5)
dutch sets or multiplier onions .....	D55-22(14)
failing to meet requirements .....	D55-22(9)
inspection offices .....	D55-22
prohibited, if refused into any other country .....	D55-22(12)
red clover and alfalfa, - staining .....	D55-22(13)
release of shipments .....	D55-22(8)
samples                      see also "SAMPLES".....	D55-22(4)
- examination by D of A .....	D55/24
seed corn, - certificate required .....	D55-22(10)
seed or plants not eligible for sale in Canada .....	D55-22(15)
shipments kept separate and intact until release.....	D55-22(6)
small importations by mail .....	D50-2
subsidized, from U.S.A. ....	D46/6

(15/XII/60)

## SEIZURES, FORFEITURES, PROSECUTIONS

see also "ABANDONED"

## action

commencement ..... CA266  
 court ..... see also "LEGAL PROCESS".... CA148(1)

affixing excise stamps ..... ES/53(26)  
 playing cards..... En/25  
 tobacco products..... En/25

## aircraft, - penalties

commercial aircraft ..... En/18  
 pleasure craft..... En/18

animals, may be sold ..... CA157  
 appraisal and statement of goods seized (form K 9 3/4)..... En/25  
 articles taken, to be condemned ..... CA151(1)  
     burden of proof..... CA151(2)  
     unless notice of claim within 1 month ..... CA151(1)

## automobiles, rented or drive-yourself, from U.S.A.

violations of regulations ..... D1/10  
 boundary buildings..... CA197(1), En/29  
     International Boundary Commission Act ..... D55-27  
 carrying goods past Custom-house ..... CA172

## claims

appeal from judge's order ..... CA166(6)  
 claimant to give security..... CA264  
 claimant's interest ..... CA166(5)

notice to Deputy Minister ..... CA166(4)  
 person may apply to judge for order ..... CA166(2)  
 time of hearing..... CA166(3)  
 to be filed..... CA263(1)  
 - what to state..... CA263(2)

collusive ..... CA236(1)  
 concealed goods ..... CA198  
 concealing or removing warehoused goods..... CA211(1)  
 condemnation proceedings, independent of notice..... CA152  
 custody of nearest Collector ..... CA150



## SEIZURES, FORFEITURES, PROSECUTIONS (con.)

deposit	
in bank .....	CA155(3)
cover penalty and costs .....	CA155(2)
delivery upon .....	CA155(1)
 forfeiture of .....	CA155(4)
property of Her Majesty .....	CA156(1)
- limitation of time of claim .....	CA156(2)
 derelict, flotsam, jetsam or wreck .....	CA188, CA189
destruction of goods	
authority of Seizures Branch required .....	D20/39
 disposal of goods .....	D20/35
intoxicating liquors .....	D20/37
 distribution of proceeds	see also "PENALTIES" .....
certificate re payment of informant's award (form K 31A) ..	D8(4)
officers of Customs-Excise or RCMP not entitled .....	En/30
powers of G. in G. ....	D8(5)
	CA273(m)
 duty-paid value, defined .....	En/10, 25
enclosures, not reported .....	CA186(1)
enforcement of Customs Act .....	En/1
liaison with RCMP and Investigation Service .....	En/5
 entered, not warehousing .....	CA207
exemptions under TI 703b	
infractions .....	D49/19
 expenses of port officers .....	En/26
exportation ex-warehouse regulations misapplied .....	CA207, CA222
ex-warehoused goods, not corresponding with entry inwards ...	CA209
 failure to declare goods	
information required during interrogation .....	En/1
 false	
entry .....	CA237
forged or fraudulent invoices .....	CA190(1b)
statement in declaration .....	CA193
swearing of owner. ....	CA219

SEIZURES, FORFEITURES, PROSECUTIONS (con.)

goods	
not answering description .....	CA105(2)
not corresponding with invoice or entry .....	CA185
not corresponding with report of vessel.....	CA184(a)
not reported, found on vessel.....	CA175
hearing by Court .....	CA164(1)
judgment .....	CA164(2)
importation by night .....	CA177(1)
improperly described goods .....	CA184(b)
inclusion in auction sales .....	D20/35
infractions most frequently encountered	
decision final, unless person gives notice of non-acceptance	CA162, En/3
decision may be referred to Exchequer Court.....	CA163, En/3
lien holders or other third parties.....	En/3
Ministerial decision .....	CA161(1), En/2
notice of Ministerial decision .....	CA190(1)(a), En/3
preparation of seizure reports .....	En/2
racing sulkies, saddles, harnesses, etc. on form E 29B ...	D4/6
when articles become forfeited.....	En/3
investigation service .....	En/29
liaison with port officers .....	En/5
landing, before entry.....	CA174
landing elsewhere than port of entry.....	CA172
lien holders and third party interests.....	En/28
liquors	
disposal of abandoned or unclaimed .....	D20/38
examination of samples .....	ED214
marks and numbers not agreeing with report .....	CA173(2)
narcotics (O&ND Act).....	En/29
prosecutions .....	D55/17

## SEIZURES, FORFEITURES, PROSECUTIONS (con.)

## notices

Deputy Minister to notify owner or claimant .....	CA159(1)
- evidence, by oath or affirmation .....	CA159(2)
service of .....	CA165

obstruction or assault of officers on duty .....	Pe/98
officers may not use seized cars .....	D20/41
overtime for port officers .....	En/26
payments for assistance .....	D8(1)
penalties, minimum .....	En/10
perishables, may be sold .....	CA157

port seizures .....	D20/35
proceeds, distribution see "SEIZURES, distribution"	
prohibited goods .....	CA187
carried coastwise, etc. ....	CA226

prohibited or smuggled goods	
offering for sale .....	CA244(1)
prohibited, smuggled or unmanifested goods	
found in vessel .....	CA194

prosecutions under Customs Act .....	En/28
receipt form K 21. ....	En/26

## release

acceptance of uncertified cheques .....	En/30
---	-------

removal before examination and payment of duties .....	CA172(b)
--	----------

## reporting

Deputy Minister to report to Minister .....	CA160
to Deputy Minister .....	CA158

## reports

forwarding .....	En/25
numbers continuous, not by fiscal years .....	En/25
returning residents (TI 703c) .....	D49/25

SEIZURES, FORFEITURES, PROSECUTIONS (con.)

revenue, reporting procedure (form K 7).....	D27/12, En/26
RCMP .....	En/29
liaison with port officers .....	En/5
RCMP seizures .....	D20/35
expenses of officers assisting .....	En/27
sale by auction or by tender	see "SALE OF GOODS"
search of aircraft	
cigarettes .....	En/28
jewellery .....	En/28
liquors .....	En/28
narcotics (O&ND Act) .....	En/28
small articles of high value .....	En/28
ships stores, relanded and sold in Canada.....	CA208
small articles of high value, - narcotics, jewellery, etc.....	En/28
smuggling, Canadian-U.S. Treaty for suppression of.....	D7
stopped on suspicion of being stolen goods.....	CA154
storage of seized goods .....	En/26
fur garments .....	En/26
motor vehicles .....	En/26
taken to nearest Custom-house.....	CA153
neglecting to	see also "PORTS"..... CA234
taking away goods under seizure, - guilty of theft.....	CA242
terms of release .....	En/10
commercial goods .....	En/10
duty entries	
- commercial goods.....	En/12
- personal goods.....	En/12
goods seized for infractions of TI 703b .....	En/11
inclosures .....	En/12
motor vehicle repairs obtained abroad .....	En/12
personal goods only.....	En/10
postal parcels, - personal goods.....	En/12
racing, sulkies, saddles, harnesses, etc. (form E 29B).....	D4/6
settlers effects seized.....	En/12
tires mounted on motor vehicles abroad .....	En/13



## SEIZURES, FORFEITURES, PROSECUTIONS (con.)

## tobacco products

distribution to veterans hospitals.....	D20/38
forwarding cigarettes to concentration points.....	D20/39
mailed from one point to another in Canada.....	En/32

## unlawful

importation by railway.....	CA180(1)
seizure, - probable cause.....	CA261, CA262

## unlawfully imported goods

keeping or selling.....	CA203(1)
on persons or as baggage.....	CA183

## vehicles, commercial

seals broken on mobile telephones.....	D3(39)
used in conveying unlawfully.....	CA181(1)

## vehicles, - penalties

commercial goods involved.....	En/15
commercial vehicles.....	En/16
international traffic.....	En/15
personal goods only.....	En/14

private vehicles.....	En/16
public conveyances.....	En/15
"running the port", defined.....	En/16

## vessels

equipment and repairs of coasting.....	CA54(1)
hovering.....	CA139(10)
used in conveying unlawfully.....	CA181(1)

## vessels, - penalties

commercial vessels.....	En/17
goods not reported, found on vessel.....	En/17
pleasure craft.....	En/17

SERB, CROAT, AND SLOVENE KINGDOM (YUGOSLAVIA)  
see "YUGOSLAVIA"

# SETTLERS EFFECTS

arriving by highway vehicle.....	D3(19), D49/36
co-operation, D of A (ACD Act) .....	D55/1
countries named by Minister (TI 705) .....	D49-15
entries	
Dutch immigrants, procedure .....	D49/38
instructions .....	D49/35
listing of goods, and serial Nos. ....	D49/37
name and address required .....	D49/36
 NATO forces not to use.....	D49/36
officers assisting to prepare .....	D49/36
valuation.....	D49/37
 export permits (E&IP Act) general Ex. 1.....	D55-23(Regns)
frontier to destination on form A 8A .....	D49/36
checking and sealing, or under convoy .....	D49/36
 immigrants only entitled to entry.....	D49/35
immigration form Imm. 1000 .....	D49/35
intoxicating liquors .....	D21/2
livestock (TI 705).....	D49-16
motor vehicles	
automobiles of tourists becoming .....	D49/35
frontier to destination on form E 50B .....	D49/37
registered in name of husband or wife or both.....	D49/37
 non-Canadians attached to Canadian Government services abroad	D49/35
prefabricated houses, machines, etc. (TI 705).....	D49/40
privileges of TI 703b or 703c(2) .....	D49/35
prospective immigrants, pending medical examination.....	D49/39
returning residents and Canadians (TI 703c) .....	D49/35
 settler, defined (T.B. decision).....	D50-37
special service	see also "SPECIAL SERVICE".. D26/6
summer residents	
boats, boat trailers, canoes .....	D49/41
- members of fish or game club .....	D49/41
entries and conditions .....	D49/41
household furniture and effects .....	D49/41
special service	see also "SPECIAL SERVICE".. D26/6
used or 2nd hand automobiles (TI 1215).....	D49/62
see also "VEHICLES"	
 unclaimed, refer to Department when on hand 6 months .....	D20/32
U.S. Government employees.....	D52/29

## SEYCHELLES

BP tariff ..... CT3(2)

SHIPPING see "AIRCRAFT", "EXPRESS", "RAILWAYS",  
"VEHICLES", "VESSELS", "FREIGHT", etc.

## SHIPS STORES

aircraft, - where entries to be filed ..... D24/5

arriving in Canada

to be provisionally warehoused ..... D19(11)

transfers to another port ..... D19(11)

arriving without cargo

inward report to show in ballast or in ballast with ships  
stores ..... D19(8)

articles allowed (see schedules for lists) ..... D19(3)

changing from international to coasting trade

fuel-over 15 days consumption dutiable ..... D19(7)

Great Lakes ship returning to Canadian waters ..... D19(7)

single trip, not over 5 days, exemption ..... D19(7)

surplus subject to duty and taxes ..... D19(7)

checking, certification and sealing ..... D19(9)

classes of ships and aircraft entitled ..... D19(3)

coasting trade

release on form C 6 ..... D44/13

coasting vessels

exemption from filing, forms E 1 and Y 14 ..... D19(8)

subject to duty and taxes ..... D19(7)

- diversions, over 5 days ..... D19/5

conditions for delivery ..... D19(3)

defined ..... D17-3(2m),  
D19(2m)

domestic goods subject to excise taxes ..... D19(20)

accompanied on board by Customs officer ..... D19(21)

drawback see also "DRAWBACK" ..... D17-3(3)

Great Lakes ships ..... D17-3(3)

ocean ships proceeding to a Great Lakes port before  
clearing on ocean voyage ..... D17-3(3)

SHIPS STORES (con.)

excisable goods	
delivered only from a warehousing port or outport .....	D19(13)
forwarded from place other than port of exit	
- order of Collector .....	D19(17)
- three copies of B 55 and order b/1 .....	D19(17)
- treated similarly to goods for export .....	D19(17)
release of reasonable quantities for immediate use .....	D19(6)
surplus sealed while ship in port .....	D19(6)
transported in same manner as export or removal .....	D19(16)
export permits (E&IP Act)	
general, Ex. 3 .....	D55-23(Regns)
vessels or aircraft to China and North Korea .....	D55-23(Regns)
ex-warehouse entry form B 8 or B 55	
masters or owners declaration re necessity and intended use	D19(10)
procedure for implementation .....	D19(10)
ferries operating internationally	
exemption from filing forms E 1 and Y 14 .....	D19(8)
fishing vessels .....	D19(8), D19/1
beer or ale may be substituted for liquors or wines .....	D19/1
fuel oil or petroleum products .....	D19
Great Lakes ships .....	D17-3(3), D19(3)
in transit from U.S.A. ....	D19(11)
ocean ships proceeding to Great Lakes port before clearing	
for ocean voyage .....	D17-3(3), D19(3)
pleasure craft .....	D19/5
quantities permitted	
cigarettes, - 200 per crew member per week .....	D19(4)
cigars, - 15 per crew member per week .....	D19(4)
Minister may define and limit .....	CA87
reasonable necessary only .....	D19(4)
spirituous liquors or wines, - 40 oz. per crew member per	
week .....	D19(4)
tobacco, - 1/2 lb. per crew member per week .....	D19(4)



## SHIPS STORES (con.)

relanded and sold in Canada.....	CA208
reports inward and outward	
Canadian fishing vessels .....	D18(27)
declaration re quantities in bond on board.....	D19(5)
Government vessels .....	D18(19)
seals	
breaking in international waters .....	D19/5
verification at intermediate ports.....	D19(8)
surplus stores	
defined .....	D17-3(4)
dutiabale.....	CA55, D17-3(2n)
transporting, only by common carrier, or under convoy .....	D19(3)
vessels loading or unloading at other than Customs ports.....	D18/1
vessel reporting inward without	
statement on form A 6.....	D18/8
vessels operating on Great Lakes.....	D19/3

## SHORT LANDED GOODS

air cargo	
claim entertained only when receiving port is also	
airport of arrival.	D24/2
shortages and overages on form AC 2 .....	D24/2
cargo containers.....	D25/20
carloads in transit through Canada	
checked at port of exit when without seals .....	D25/19
transportation company to pay duties and taxes.....	D25/19
certificates .....	D16/5
ex-ship, whole packages only.....	D16-3(1)
railway cars with seals broken, in transit through Canada ..	D25/30
coal from U.S.A.....	D25/11
contents of a package	
checked in detail by Customs .....	D44-1(23)
imported to give notice in writing within 30 days.....	D44-1(23)
when moved to another office .....	D44-1(23)

SHORT LANDED GOODS (con.)

motor transport .....	D3/2
certificates not issued for goods ex-vessel .....	D3(27)
one or more packages .....	D44-1(24)
over and short reports	
out-turn of shipment at destination .....	D25/6
procedure .....	D25/10
paper cores returned .....	D49/3
railway freight .....	D25/1
refund claims .....	D16-1(6)
freight shipments .....	D16/7
subsequent arrival at another port .....	D44/120
tracer action .....	D25(35)
SHOWS, CIRCUSES, CARNIVALS, FAIRS, MIDWAYS, ETC.	
cattle admitted for entertainment (ACD Act) .....	D55-1(10)
dogs admitted for entertainment (ACD Act) .....	D55-1(8)
entry may be made on payment of full duty and taxes .....	D4-3(3)
fees in lieu of duties and taxes .....	D4-3
- accounting .....	D4/20
information required on entry .....	D4-3(2)
extension of time in Canada .....	D4-3(2)
merchandise for use in midway concessions .....	D4/19
printed matter and consumable goods .....	D4-3(5)
subject to provisions of Tariff but may be warehoused .....	D4-3(2)

temporary entry.....	D4-3
- agricultural fairs .....	D4/19
- amusement riding devices .....	D4-3(2)
- agricultural fairs, etc. ....	D4-3(1), D4/19
automobiles and motorcycles for racing .....	D4-3(2)
- automobile dare-devil shows.....	D4/6
- leaving and re-entering Canada during life of entry .....	D4-3(1)
circuses .....	D4-3(1)
concessions .....	
- agricultural fairs, etc. ....	D4-3(3)
- carnivals or midways.....	D4-3(4)
fairs not subsidized by D of A.....	D4/19
month deemed any continuous period of 30 days .....	D4-3(1)
- Minister may reduce amounts for lesser periods .....	D4-3(6)
portable lighting units and vehicles used in their transportation..	D4-3(1)
provisions of TI 700 not applicable.....	D4-3(4)
racing sulkies, saddles, etc. for racing horses .....	D4-1(3)
rodeos.....	D4-3(5)
sideshowes .....	
- agricultural fairs, etc. ....	D4-3(2)
- carnivals or midways.....	D4-3(3)
theatrical costumes, stage properties, etc. ....	D4-1(3)

BP tariff ..... CT3(2)

SIKES HYDROMETER                      see "HYDROMETRY"

SILVER                      see "BULLION"

SINKIANG

export control (E&IF Act) ..... D55-23(12)

SMALL COLLECTIONS

see "ENTRY, import"

SMUGGLING

concealing or removing, same as.....	CA211(1)
goods smuggled, or prohibited	
offering for sale .....	CA244(1)
liquors, etc.....	CA190(4)
narcotics .....	CA190(4)
identification of importers .....	D55/21
seizure and prosecution (O&ND Act) .....	D55/17
offensive weapons	
carrying while.....	CA202(2)
persons.....	CA190(1)
in company.....	CA199
forfeiture .....	CA190(1)
penalty.....	CA190(2), (3)
procuring to assist in .....	CA182
- penalty.....	CA182(a), (b)
prevention of.....	CA130(1)
search	
buildings.....	CA132(2)
female persons .....	CA142(1)
illegal, of persons .....	CA233
officers and others may, and detain vessels and vehicles...	CA131(1)
- seize goods found .....	CA131(2)
resisting.....	CA201
suspicion, reasonable .....	CA141
- before J.P. etc. ....	CA142(1)
- reasonable despatch .....	CA142(2)
United States Treaty for suppression, Canadian.....	D7
vessels	
being on board.....	CA200



## BP tariff ..... CT3(2)

## BP tariff ..... CT3(2)

## tariff treatment ..... D48-1

additional.....	CT6(6)
to regular duties.....	D43(25)
agricultural products, subsidized, from U.S.A.....	D46/6
 class or kind made or produced in Canada.....	CT6(1)
cases of redetermination or re-appraisal.....	D45/2
goods deemed not made in Canada.....	CT6(9)
powers of G. in C.....	CT6(10)
remnants of fabrics.....	D46-16
substantial quantities.....	CT6(10), D43(25)
10% of normal Canadian consumption.....	CT6(regns), D43(26)
 unused other than prime, quality goods.....	D46-14
steel sheets, strip and plates.....	D46/9
 class or kind not made or produced in Canada.....	
conditions for classification.....	D43(25)
 cotton sheets, pillowcases, and certain fabrics.....	
other than prime quality.....	D46-15
 enforcing payment.....	CT6(7)
powers of Minister.....	D43(25)
 evasion of payment.....	CT6(5), D45/2
consignment goods.....	D43(25)
controlled or subsidiary concerns.....	CT6(6), D43(25)
exemptions.....	CT6(2)
advance in f.m.v. after purchase.....	CT6(regns), D43(26)
- rate of exchange.....	CT6(regns), D43(26)
bona fide samples.....	CT6(regns)
 cash discounts.....	CT6(regns), D43(26)
class or kind of goods not made or produced in Canada.....	D43(25)
corks, used as bottle stoppers.....	D51-30

SPECIAL OR DUMPING DUTY (con.)

exemptions (con.)

deferred quantity allowances .....	CT6(regns), D43(26)
duties and taxes imposed in country of export.....	CT6(3), D43(25)
freight allowances .....	CT6(regns), D43(26)
glass, sheet (TI 318) .....	D51-25
goods declared exempt by G. in C. ....	CT6(2b), D43(25)
goods subject to duty under Excise Act.....	CT6(2a), D43(25)
samples, bona fide.....	D43(26)
export or selling price, defined .....	CT6(4), D43(25)
government surplus goods .....	D46/4
of U.S. origin .....	D46/5
Minister may make regulations .....	CT6(8)
not to exceed 50 per cent ad valorem .....	CT6(2), D43(25)
payable on demand, - amending entry when required .....	D43(25)
printed or lithographed matter .....	D50-54
rate of exchange on currency .....	D46/3
refund claims .....	D16-1(8)
subsidized goods	
additional duty, adjustment .....	CT6A(3)
undervaluation .....	CT6(1), D43(25)

SPECIAL SERVICE

see also "OVERTIME"

accounting for money received .....	D27/37
aircraft .....	D26(3)
commercial and "company" .....	D26/2
pleasure and military .....	D26/1
bond as security for payment .....	D26(6)
chargeable to persons accommodated .....	D27/37
checking shipments	
carloads at port of exit without seals .....	D25/19
convoys and special projects .....	D26/8
circuses, shows, etc. ....	D4-3(4)
destruction of damaged goods .....	D26/8

## SPECIAL SERVICE (con.)

excise establishments outside municipality.....	D21/25
general instructions.....	D26/9
instructions .....	D26(7)
licensed establishments.....	D26(3), D26/7
logging	
at established ports of entry.....	D26/7
at special logging roads.....	D26/7
marking of imported goods .....	D26/8
outside survey of port.....	D26(3)
payable to Collector.....	D26(5)
railways .....	D26/4
release of carloads at private sidings .....	D26(8)
rate and computation .....	D26(3)
regulations.....	D26(1)
powers of G. in C. to make .....	CA273(r)
release of carloads at private sidings .....	D26(7)
release of goods on form C 9.....	D26(3), D44-2, D44/53
receipt on forms K 26 or K 21 .....	D44/53
special services, defined.....	D26(2c), D26/1
transportation and living expenses of officers .....	D26(4), D26/8
vehicles	
carrying goods in bond	
accidents or emergencies en route .....	D3(32.5)
trucks .....	D26(3)
- exportation .....	D26/6
- importation .....	D26/5
- settlers and summer residents effects .....	D26/6

SPECIAL SERVICE (con.)

vessels

commercial shipping .....	D26/3
discharge of liquor shipments .....	D16/5, D16/6
ferries .....	D26/3
fishing .....	D26/3

loading or unloading at other than Customs port .....	D18/1
naval .....	D26/4
pleasure craft .....	D26/3
vessel clearing stations .....	D18(34), (35)

warehouse supervision charges .....	D20/3
diary kept by officer .....	D20/3

warehouses

bonded .....	D26(3), D26/7
bonded, class II - officers attendance .....	D20(28)
gauging spirits and wines .....	D20/14
locker fees .....	D27/37

SPECIFIC GRAVITY            see "HYDROMETRY"

SPIRITS                    see "WINES AND SPIRITS"

STAFF                      see "OFFICERS"



## STAMPS

## customs duty

prepayment of duty, advertising matter (TI 178) .....	D49-2, D49/9
applications and payments .....	D49-2(1)
checking by Customs and cancellation of stamps .....	D49-2(3)
denominations available .....	D49-2(1)
 exemptions .....	 D49-2(5)
method of affixing .....	D49-2(2)
rates of duty .....	D49-2(4)

## excise

accounting procedure .....	ES/54(30)
affixing to seized goods .....	ES/53(26)
tobacco products and playing cards .....	En/25
 changes in status, C-E officers .....	 ES/57(59)
defective duty stamps .....	ES/55(45)
not required for casual non-commercial importations of playing cards or tobacco products .....	 ES/39

## prepayment of duties or taxes

little cigars (TI 143a) .....	ES/40
playing cards .....	ES/37

redemption, information required on applications .....	ES/57(53)
requisitioning procedure .....	ES/2
licensed manufacturers, tobacco products .....	ES/53(24)

security measures .....	ES/53(18)
storage .....	ES/57(58)
supply to	
outports .....	ES/52(10)
ports .....	ES/51(2)

## tobacco products    see also "STAMPS, tobacco products"

Cuban seal of origin .....	ES/45
manufacturers outside Canada .....	ES/54(29)

## postage

changes in status, C-E offices.....	ES/34
closing, C-E offices .....	ES/34
closing, outport or stations within port.....	ES/34
importation of Canadian .....	D44/100
not accepted in liquidation of indebtedness .....	ES/33
official use.....	ES/33
accounting and records .....	ES/33
checking quantities, etc. with requisitions .....	ES/33
mailings on behalf of Department of Citizenship and Immigration.....	ES/34
mailings to other than Federal Government Departments at Ottawa.....	ES/33
not required on mailings to Department.....	Ad/7
not to be sold, exchanged, traded, etc.....	ES/33
postage due.....	ES/33
requisition, shipment and receipt.....	ES/33
supply, one months requirements .....	ES/33
supply, outports, etc., 6 weeks requirements.....	ES/34
outports and other stations	
requisition from port.....	ES/34
registration, mail to Department.....	Ad/7
removal of, an indictable offence .....	D44/100
requisitioning .....	ES/2
stamps received to cover postal charges.....	ES/34
rubber impression, requisitioning (and numbering machines) ...	ES/2
tobacco products, stamping prior to importation.....	D21-6(1)
accounting procedure.....	D21-6(21)
affixing stamps .....	D21-6(6)
application to Deputy Minister.....	D21-6(2)
bond of guarantee company.....	D21-6(3)
checking stamps with E 2 on receipt .....	D21-6(16)
damaged or mutilated stamps .....	D21-6(27)
denominations of stamps.....	D21-6(7)

## STAMPS (con.)

tobacco products, stamping prior to importation (con.)	
entries accounting for duties and taxes required .....	D21-6(34)
examination of packages imported .....	D21-6(35)
identification No. for each manufactory .....	D21-6(5), (10)
information required on invoice .....	D21-6(24)
invoice mailed when products shipped .....	D21-6(23)
list of manufacturers authorized .....	ES/41
lost by authorized users .....	D21-6(29)
method of affixing stamps .....	D21-6(8)
notifying Department re discrepancies .....	D21-6(18)
permanent affixment of stamps .....	D21-6(9)
persons and firms not listed not permitted to prestamp .....	D21-6(32)
prestamped products lost or destroyed in transit .....	D21-6(31)
prestamped products may be warehoused .....	D21-6(34)
purpose of prestamping .....	D21-6(33)
quantity requisitioned, not to exceed 2 months requirement ..	D21-6(12)
remittance to cover charges .....	D21-6(30)
serially numbered stamps affixed in numerical order .....	D21-6(22)
stamped packages withdrawn for test, etc. ....	D21-6(28)
transfers between authorized users not allowed .....	D21-6(19)
transportation charges .....	D21-6(20)
warehoused products cleared within 2 years .....	D21-6(37)

## STATISTICS

classification	see also "DESCRIPTION"	
wool imports - value .....		D46/16
daily count of manifests .....		D25/7
international traffic		
form E 60A, selected periods, DBS .....		D1/23
monthly statement, foreign vehicles entering Canada .....		D1/3
tourist automobiles, trucks, etc. at ferries .....		D18(43)
returns		
form G 11 .....		Ad/13
form G 13 .....		Ad/13

## STEAMBOAT INSPECTION

see "VESSELS"

## STEEL

see "IRON AND STEEL"

STILLS

chemical	
defined.....	219C-2(a)
importers, manufacturers and dealers .....	219C
importations .....	D21/6

STOLEN GOODS

suspicion of being.....	CA154
-------------------------	-------

STORAGE CHARGES

see also "FEES"

computation of time in warehouse.....	D20/4
customs express branch warehouse .....	D20(6.1), D20/4
collectible by express companies .....	D20/4
computation of 72 hours free period.....	D20(6.3)
express company's release before delivery.....	D20/4
minimum charge .....	D20(6.5)
no charge if removed within 72 hours.....	D20(6.2)
over 30 days subject to Queens warehouse charges.....	D20(6.4)
payable to Collector .....	D20/4
highway frontier examining warehouse .....	D20(7.1), D20/4
computation of 72 hours free period.....	D20(7.3)
goods too large or heavy for warehouse.....	D20(8)
no charge if removed within 72 hours.....	D20(7.2)
over 30 days subject to Queens warehouse charges.....	D20(7.4)
Queens warehouse .....	D20(9)
automobile, truck or other vehicle .....	D20(9a)
duty-paid shipments removed in error.....	D20/31
goods that are not the goods ordered .....	D16-2(8)
minimum charge .....	D20(9b)
payment.....	D20/31

STOWAGE

cargo.....	CA8(3)
goods in warehouse .....	D20(36)



## STRAITS SETTLEMENTS

BP tariff..... CT3(2)

## STUDENTS

see also "SCHOOLS"

temporary entry of personal baggage (form E 29) ..... D1-1(8)

vehicle permits (E 50 or E 50B)

Canadians studying in U.S.A. .... D1/33

non-residents studying in Canada..... D1/2

SUFFERANCE WAREHOUSES    see "WAREHOUSING"

## SUGAR

BP tariff, - discount (10%) not applicable..... CT5(3)

certificate of origin                    see "FORMS, INVOICE"

classification, tariff..... CA42(1)

- appeals to Tariff Board, re ..... CA44(1)(b)

damage, no allowance for, by Collector or Appraiser ..... CA60

entry, weighing and sampling

polarimeter to be used ..... CA42(1), D49-17(

provisional entry for raw sugar ..... D49-17(4)

raw sugar..... D49-17(3)

tare and draft, packages ..... D49-17(14)

standards for qualities, - decision of appraiser ..... CA42

SUGGESTION AWARD PLAN ..... Ad/34

## SUNDAY

see also "SPECIAL SERVICE"

importation on ..... CA17

none, except under Collector's permit ..... CA177(1)

landing not permitted on..... CA278(1)

unloading on ..... CA8(2)

SUPPLIES see "FORMS", "RAILWAYS", "MUNITIONS AND  
SUPPLIES"

binders for regulations, etc. ....	ES/9
blank invoice forms .....	ES/21
conservation .....	ES/3
correspondence on paper furnished by Department.....	Ad/7
deletions from inventory.....	ES/6
Departmental Forms Committee.....	ES/17
envelopes, - official                      see "FORMS"	
forms, entry	
authorization for private printing .....	D44-1(26)
newspapers and trade journals, subscriptions.....	D27/42
procurement of office equipment and supplies .....	ES/1
requisitions .....	ES/1
badges, insignia and service chevrons .....	ES/1
duplicate receipted and returned in envelope SA 2.....	ES/1
excise stamps .....	ES/2
form E 2.....	ES/1
forms and form letters, not catalogued.....	ES/2
forms, catalogued.....	ES/2
locks.....	ES/2
numbering machines .....	ES/2
office machines .....	ES/3
- repair and maintenance .....	ES/3
- repairs.....	ES/4
port numbers .....	ES/1
postage stamps .....	ES/2
procedure in preparing .....	ES/1
publications .....	ES/3
rubber stamps.....	ES/2
shipments received to be verified.....	ES/1
- Department notified of discrepancies .....	ES/1
spirit age labels .....	ES/2
triplicate filed at requisitioning office .....	ES/1
uniform clothing .....	ES/2
transportation	
express prepaid from Department.....	ES/1
local cartage charges.....	ES/1
most economical mode.....	ES/1
waste paper for disposal.....	ES/30

SURCHARGE                      see "FEES"

## SURINAM

tariff treatment ..... D48-1

## SURPLUS

sale of goods, proceeds from ..... CA129  
ships stores, dutiable ..... CA55

## SURTAX

certain cases ..... CT7  
decision of G. in C. final ..... CT7(5)  
G. in C. may make regulations ..... CT7(4)not to exceed 33 1/3 per cent ad valorem  
foreign countries discriminating against Canada ..... CT7(1)  
goods in vessels of foreign registry ..... CT7(2)  
rates may differ ..... CT7(3)

## SUSPICION, REASONABLE

search of person ..... CA141  
suspected packages ..... CA93

## SWAZILAND

BP tariff ..... CT3(2)

## SWEDEN

designated country (MI Act) ..... D55-18  
settlers effects (TI 705) ..... D49-15  
tariff treatment ..... D48-1

## SWITZERLAND

designated country (MI Act) ..... D55-18  
tariff treatment ..... D48-1

## SYRIA

tariff treatment ..... D48-1

SYRUPS                      see "MOLASSES AND SYRUPS"









## TANGANYIKA TERRITORY

BP tariff ..... CT3(2)

## TARIFF, CUSTOMS

agricultural machinery and equipment (TI 442)..... D49-14  
application of rates of duty ..... D48-1

Board of Customs decisions ..... D50-1

British and foreign countries  
inquiries re ..... Ad/12

## British Preferential

Africa, Union of South..... CT3(2)  
application ..... CT page 13  
(notes), D48-1  
Ascension..... CT3(2)Australia ..... CT3(2)  
Basutoland ..... CT3(2)  
Bechuanaland Protectorate..... CT3(2)  
Bermuda..... CT3(2)  
bona fides under ..... CT3(7)British content requirement..... D36  
British Colony, Protectorate or Territory..... CT3(2)  
British Guiana..... CT3(2)  
British Honduras ..... CT3(2)  
British North Borneo..... CT3(2)British Solomon Islands Protectorate ..... CT3(2)  
British West Indies (West Indies Federation) (see regulation  
for list)..... CT3(2)  
Brunei..... CT3(2)  
Cameroons, British Sphere ..... CT3(2)Cayman Islands..... CT3(2)  
Ceylon..... CT3(2)  
Channel Islands..... CT3(2)  
Cook Islands ..... CT3(2)  
Cyprus ..... CT3(2)direct shipment..... CT3(2)  
defined..... D37  
goods transshipped at another country ..... D24(10)

TARIFF, CUSTOMS (con.)

British Preferential (con.)

discount (10%), direct shipment

duty does not exceed 15% .....	CT5(4)
into Canadian ports .....	CT5(1)
not applicable to liquors, sugar, tobacco, etc. ....	CT5(3)
transfer at port in a British possession .....	CT5(2)

Eire.....	CT3(2)
Falkland Islands.....	CT3(2)
Fiji.....	CT3(2)
Gambia.....	CT3(2)
Gilbert and Ellice Islands .....	CT3(2)

Gold Coast (Ghana) .....	CT3(2)
G. in C. may make regulations .....	CT3(8)
India .....	CT3(2)
Isle of Man .....	CT3(2)
Kenya Colony and Protectorate.....	CT3(2)
Malay States, Federated .....	CT3(2)

Malay States, Unfederated (see item for list) .....	CT3(2)
Malta .....	CT3(2)
Mauritius and Dependencies .....	CT3(2)
MFN rates applicable, if lower than BP.....	D48-7
Nauru, Mandated Territory.....	CT3(2)

New Guinea.....	CT3(2)
New Zealand.....	CT3(2)
Nigeria Colony and Protectorate .....	CT3(2)
Norfolk Island .....	CT3(2)
Nyasaland Protectorate .....	CT3(2)

Pakistan .....	CT3(2)
Papua.....	CT3(2)
powers of G. in C. to	
extend benefit.....	CT4(1a)
extend more favourable rates .....	CT4(1c)
withdraw benefit.....	CT4(1b)
withdraw rates .....	CT4(1d)

Rhodesia

Northern .....	CT3(2)
Southern.....	CT3(2)



## TARIFF, CUSTOMS (con.)

## British Preferential (con.)

St. Helena.....	CT3(2)
Samoa, Western .....	CT3(2)
Sarawak.....	CT3(2)
Seychelles.....	CT3(2)
Sierra Leone .....	CT3(2)
Somaliland Protectorate .....	CT3(2)
Straits Settlements .....	CT3(2)
Swaziland .....	CT3(2)
Tanganyika Territory.....	CT3(2)
Togoland, British Sphere .....	CT3(2)
Tonga or Friendly Islands.....	CT3(2)
transfer at a port in a British possession .....	CT3(2)
Uganda Protectorate.....	CT3(2)
United Kingdom of Great Britain and Northern Ireland.....	CT3(2)
Zanzibar .....	CT3(2)
Budget changes, - subject to amendment .....	D47/1
changes by Order in Council .....	D47
classification, rulings	
giving information re .....	D44/57
Departmental rulings.....	D50
digest of tariff information.....	ES/11
duties	see "DUTIES"
English edition .....	ES/11
free list, etc., transferring materials to	
powers of G. in C. to make regulations.....	CA273(j)
French edition.....	ES/11
General, - application.....	CT3(4)
G. in C. may make regulations .....	CT3(8)
Intermediate	see also "TARIFF, MFN".....
made or produced in Canada status .....	CT6(10)
	see also "SPECIAL DUTY"
not made or produced in Canada .....	CT6(9)
- subsidized goods .....	CT6A(4)
powers of G. in C. ....	CT6(10)
rulings.....	D51
subsidized goods, additional duty .....	CT6A(1)
substantial quantities, etc. ....	CT6(10)
- 10% normal Canadian production .....	CT6(regns), D51

TARIFF, CUSTOMS (con.)

Most-Favoured-Nation (formerly Intermediate)

see also "TRADE AGREEMENTS"

application ..... CT3(3), D48-1  
 bona fides under ..... CT3(6)  
 goods in transit through another country, - value for duty.. D38  
 G. in C. may make regulations ..... CT3(8)  
 list of countries entitled ..... CT page 14

powers of G. in C. to  
     extend..... CT4(1e)  
     withdraw ..... CT4(1f)  
 United Kingdom, when rates lower than BP ..... D48-7

n.o.p., defined..... CT2(1e)  
 office consolidation ..... ES/11

Orders in Council

published in Canada Gazette ..... CT4(2)

proof of origin, goods imported ..... CT3(5)  
 decision of Minister final ..... CT3(5)

reciprocal concessions, G. in C. may make ..... CT10  
 regulations

G. in C. may make..... CT3(8)  
     extend benefit of BP tariff ..... CT4(1a)  
     extend benefit of MFN tariff ..... CT4(1e)  
     extend more favourable rates to any British country.... CT4(1c)

withdraw benefit of BP tariff..... CT4(1b)  
 withdraw benefit of MFN tariff ..... CT4(1f)  
 withdraw rates from any British country ..... CT4(1d)

index to regulations and instructions..... ES/12  
 prescribed by Minister ..... D49

Tariff Board

appeals see also "LEGAL PROCESS, exchequer court". CA44(1)  
     publication of notice in Canada Gazette..... CA44(2)  
     time allowed for (60 days) ..... CA44(1)

decisions ..... D50  
 order or finding of..... CA44(3)

see also "SURTAX", EXCISE TAX INDEX

excise, breakdown on forms K 10 or K 10B..... D27/26  
paid in cash, by money order or certified cheque..... D27(1)  
see also "CHEQUES"

BP Tariff, - value not to include UK Customs duty .....	CT5(5)
instructions re sampling (F&D Act) .....	D55/13
standards of purity	
powers of G. in C. to make regulations.....	CA273(o)

## economy ..... Ad/9

see "RADIO, ETC."

aircraft, health or pleasure,..... D1-3, D1/40  
animals for training,..... D4/2

articles for special use, form E 29B.....	D4-1,D4/1
articles in U.S.A., production .....	D4/2
classification and value for duty .....	D4/1
drawings and specifications, Canada-U.S.A. production .....	
drawing .....	D4/9
exportation by express, freight or mail .....	D4/2

lecture recordings (Photographic Society of America Inc.)...	D4/9
motion picture films on rental or loan basis.....	D4/7
motion picture films, slides, snapshots of personal interest.	D4/7
prohibited, restricted or controlled goods .....	D4/1

refund of deposit .....	D4/1
tape recording, private and personal .....	D4/7
tracing permits .....	D1/25

transported by commercial vehicles.....	D3(19)
vessels and aircraft imported for repair.....	D4/7
wedding and engagement rings.....	D4/8
wedding presents.....	D4/8
when no deposit taken.....	D4/1

TEMPORARY ADMISSION (con.)

articles for test, repair or adjustment .....	D4-1(3)
articles lost or stolen in Canada.....	D1/25
automobiles	
dare devil shows.....	D4/6
non-residents .....	D1-1
conditions for entry .....	D1-1(3)
hearses and funeral vehicles by U.S. undertakers .....	D44/124
surrendering registration cards .....	D1-1(4)
U.S. Government employees .....	D52/29
racing .....	D4/4
rented from U.S. agencies (and luggage trailers).....	D1/10, D1/11
see also "FORMS E 29, E 50, E 50B"	
speedway and midget cars .....	D4/4
stock cars .....	D4/4
books for reviewing .....	D55
cameras, films, etc.....	D4-1(3), D1/24
cancellation, form E 29.....	D27/35
canoes .....	D1/24
carpets samples.....	D4/4
civil defence equipment, supplies, etc.....	D4/27
movement of narcotics .....	D4/27
commercial travellers samples.....	D4-1(3)
conventions or public exhibitions	
importation of goods for display (TI 700) .....	D4-2
- return of deposits.....	D4/17
- transportation from border (form A 8A).....	D4/17
crews on ships in international traffic .....	D18/8
deposits, forms E 29 and E 29B .....	see "DEPOSITS"
dogs and other animals, shows, competitions, etc.....	D4-1(3), D4/2
dogs, female, breeding purposes .....	D4/2
duty and taxes on a proportionate basis, form C 9 .....	D44/53
exportation or settlers entry after 6 months.....	D49/35
extensions, form E 29 .....	D1/24
garments and hats for copying and designing .....	D16-5
household effects	
members of NATO.....	D52/13
NATO Forces and dependents .....	D52/14
U.S. Government employees.....	D52/29



## TEMPORARY ADMISSION (con.)

lecture material .....	D4-1(3)
motion picture and television films.....	D4-1(3)
motion picture films for inspection.....	D4/3
musical instruments.....	D4-1(3)
office appliances, portable .....	D4/8
outboard motors.....	D1/24
payment of duty on 1/60th basis.....	D4-5
payment of duty on 1/60th or 1/120th basis.....	D4/11
see also "REMISSION OF DUTY AND TAXES"	
personal baggage non-residents, form E 29 .....	D1-1(7)
photographers equipment (form E 29B) .....	D4/3, D49/1
pleasure craft      see also "FORMS, E 29".....	D18(40.4)
prospectors' equipment.....	D4/9
race horses (form E 29B).....	D4/5, D49/1
racing sulkies, saddles and other gear .....	D4-1(3), D4/6
settlers effects entry	
prospective immigrants, pending medical examination.....	D49/39
shows, circuses, etc.      see also "SHOWS, ETC." .....	D4-3, D4/19
test equipment (form E 29B).....	D49/1
theatrical costumes, stage properties, etc. ....	D4-1(3)
tools of trade .....	D4/5, D49/1
tourists' outfits	
camera, radio, outboard motor, canoe, etc. ....	D1/24
form E 29 .....	D1/24
form E 50 .....	D1/24
name in block letters .....	D1/25
tracing permits.....	D1/25

## TEST

see also "SAMPLES"

export or import for      see "REPAIRS"	
samples of tea (F&D Act) .....	D55/13
spirits and wines      see also "GAUGING" .....	D39

## TIBET

export control (E&IP Act) .....	D55-23(12)
---------------------------------	------------

TOBACCO PRODUCTS (including cigars and cigarettes)

abandoned or seized

destruction .....	D20/38
disposal.....	D20/37
forwarding to concentration points.....	D20/39
shipment to veterans hospitals, etc.....	D20/38

bonded warehouses, class II

entry for consumption, raw leaf, 10th, 20th and last day of	
month .....	D20(33)
imported, not to be exported duty free, without permission	D20(10.3)
raw leaf, cleared within 4 years .....	D20(31)
- time may be extended .....	D20(31)

crew manifests, ships in international traffic.....	D18/8
diplomatic representatives	
copies of import entries to Department (TI 706) .....	D52/28

disposition of postal parcels undelivered within 60 days.....	D44/93
---	--------

importation

BP tariff, - discount (10 per cent) not applicable .....	CT5(3)
Cuba, - seal of origin .....	ES/45
NATO personnel (TI 708) .....	D52/14
rates of duty, West Indies Trade Agreement .....	CT9, CT page 13 (notes)

stamping prior to importation see also "STAMPS" .....	D21-6
stamps not required when casual non-commercial .....	ES/39
stamps to foreign manufacturers	
little cigars (TI 143a) .....	ES/40
manufacturers authorized to pre-stamp .....	ES/41
weighing cigars and cigarettes .....	D21/21

mailed from one point to another in Canada .....	En/32
non-residents personal baggage.....	D1-1(sch.)
release of seized, without excise stamps .....	En/25
returning residents exemption (TI 703b) .....	D49/12, 13
supplies arriving in dining and cafe cars.....	D4/25
tourists' outfits.....	D12

## TOBAGO (WI)

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1

## TOGOLAND, BRITISH SPHERE

BP tariff .....	CT3(2)
-----------------	--------

## TONGA OR FRIENDLY ISLANDS

BP tariff .....	CT3(2)
-----------------	--------

## TOURISTS AND TRAVELLERS

abbreviations for States in U.S.A. ....	D1/5
automobiles and luggage trailers	
rented from U.S. agencies .....	D1/10, D1/11
see also "FORMS E 29, E 50, E 50B"	

automobiles, etc. ....	see also "VEHICLES"
Canadians studying in U.S.A. (forms E 50 or E 50B) .....	D1/33
commuters' stickers .....	D1/38

disabled or damaged, under permit E 50 .....	D1/18
entry, exemption from provisions of TI 1215 .....	D49/62
see also "VEHICLES"	

Provincial registration (form K 22) .....	D1/14
statistical record at ferries .....	D18(43)
transceivers, citizens band, reporting to DOT .....	D55/66

automobiles, non-residents	
disabled or damaged, under permit E 50	
- repair parts on form E 29 .....	D1-1(6)

mobile telephones or 2-way radios	
- authorization to use in Canada .....	D1-1(5)
- placed under Customs seal .....	D1-1(5)

TOURISTS AND TRAVELLERS (con.)

baggage see "BAGGAGE"  
exemptions under TI 703b see "EXEMPTIONS"

foodstuffs

export permits, SPL 1574, to U.S.A.  
- cheese imported (CDP Act) ..... D55/3  
meat products from U.S.A. not over 20 lbs. for personal use  
(MI Act).... D55-18

information to tourists ..... D1/45  
infractions most frequently encountered ..... En/1  
intoxicating liquors imported, - excess of 1 qt. .... D21/2

in transit between Alaska and U.S.A. .... D1/20

non-residents personal baggage

alcoholic liquor ..... D1-1(sch.)  
ammunition..... D1-1(sch.)  
boats, portable ..... D1-1(sch.)  
cameras, still and motion picture..... D1-1(sch.), D1/

camping equipment ..... D1-1(sch.)  
- examination at border..... D1/19

canoes ..... D1-1(sch.), D1/  
cigarettes and cigars ..... D1-1(sch.)  
film, photographic ..... D1-1(sch.)  
flashbulbs ..... D1-1(sch.)  
foodstuffs..... D1-1(sch.)

furniture, household..... D1-1(sch.)  
gasoline..... D1-1(sch.)  
lawn mowers ..... D1-1(sch.)



## TOURISTS AND TRAVELLERS (con.)

## non-residents personal baggage (con.)

musical instruments .....	D1-1(sch.)
outboard motors .....	D1-1(sch.), D1/2
pets .....	D1-1(sch.)
radios .....	D1-1(sch.), D1/2
rifles and shotguns, sporting use .....	D1-1(sch.)

sporting equipment .....	D1-1(sch.)
tape recorders .....	D1-1(sch.)
television sets .....	D1-1(sch.)
temporary admission, forms E 29 or E 50 .....	D1-1(7), D1/24
tobacco, manufactured .....	D1-1(sch.)
typewriters .....	D1-1(sch.)

## statistical information (DBS)

form E 60A .....	D1/23
international traffic .....	D1/3

## temporary admission, forms E 29 or E 50

see also "FORMS, E 29, E 50"

## other than health or pleasure

- exportation or settlers entry after 6 months .....	D49/35
tracing permits .....	D1/25

temporary exportation (form Y 38) .....	D2/3
---	------

U.S. citizens operating tourist camps or resorts. ....	D1/19
--	-------

## TOWING

see "VESSELS"

## TRADE AGREEMENTS see "TARIFF"

Africa, Union of South .....	CTpage 13 (notes), D48-1
Argentina .....	D48-1
Australia .....	CTpage 13 (notes), D48-1, 8
Austria .....	D48-1
Belgium, - Luxembourg .....	D48-1
Bolivia .....	D48-1
Brazil .....	D48-1
Burma .....	D48-1
Cambodia .....	D48-1

TRADE AGREEMENTS (con.)

Ceylon.....	D48-1
Chile .....	D48-1
China.....	D48-1
Colombia .....	D48-1
Costa Rica .....	D48-1
Cuba .....	D48-1
Czechoslovakia .....	D48-1
Denmark (including Greenland) .....	D48-1
Dominican Republic .....	D48-1
Ecuador .....	D48-1
Egypt.....	D48-1
El Salvador .....	D48-1
Ethiopia .....	D48-1
Finland .....	D48-1
Formosa.....	D48-1
France and French Overseas Territories.....	D48-1
General Agreement on Tariffs and Trade (GATT).....	CT page 13 (notes) D48-1
Germany, Federal Republic.....	D48-1
Ghana .....	D48-1
Greece .....	D48-1
Guatemala .....	D48-1
Haiti .....	D48-1
Honduras .....	D48-1
Iceland .....	D48-1
India .....	D48-1
Indonesia .....	D48-1
Iran .....	D48-1
Iraq .....	D48-1
Ireland .....	D48-1
Israel .....	D48-1

## TRADE AGREEMENTS (con.)

Italy.....	D48-1
Japan.....	D48-1
Laos.....	D48-1
Lebanon .....	D48-1
Liberia .....	D48-1
Liechtenstein.....	D48-1
Luxembourg - Belgium .....	D48-1
Malaya, Federation .....	D48-1
Mexico .....	D48-1
Morocco .....	D48-1
Netherlands (Netherlands Antilles and Surinam) .....	D48-1
New Zealand .....	CT page 13 (notes), D48-1
Nicaragua.....	D48-1
Norway .....	D48-1
Pakistan .....	D48-1
Panama.....	D48-1
Paraguay .....	D48-1
Peru .....	D48-1
Philippines.....	D48-1
Poland.....	D48-1
Portugal, Portuguese Adjacent Islands and Portuguese Overseas Provinces .....	D48-1
Rhodesia and Nyasaland Federation.....	D48-1
Spain and Spanish Possessions .....	D48-1
Sweden .....	D48-1
Switzerland .....	D48-1
Syria .....	D48-1
Tunisia .....	D48-1
Turkey .....	D48-1
Union of South Africa       see "AFRICA"	
Union of Soviet Socialist Republics.....	D48-1

United Kingdom and Colonies.....	D48-1
United States of America .....	D48-1
Uruguay .....	D48-1

Venezuela .....	D48-1
Vietnam .....	D48-1
West Indies Federation.....	CT 9, CT page 13(notes), D48-1
Yugoslavia.....	D48-1

electric razors or shavers .....	D30-2
Nivea toilet preparations .....	D30-2

goods in bond                    see "WAREHOUSING"  
invoices                        see also "INVOICES"..... D44/25

in bond from one port to another    see "PORTS"

TRAVELLERS                      see "TOURISTS"

BP tariff ..... CT3(2)

offences, for see "LEGAL"

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1



## TRUCKING                    see also "VEHICLES, COMMERCIAL"

approved bonded highway carrier ..... D3/30  
 bonded carrier, defined ..... D16-2(2a)  
 commercial shipments, not cleared on form B 16 ..... D44-1(3)

draymen ..... D3/10  
 highway transport                    see also "MANIFESTING"  
     short landing certificate (form C 17) ..... D16-4

marking commercial vehicles ..... D3/8  
 non-duty-paid vehicles, - international service ..... D3/11

## TRUSTEES, ETC.

oath of, in case of death of owner, etc. .... CA30

## TUGS, ETC.                    see "VESSELS"

## TUNISIA

tariff treatment ..... D48-1  
 transit authorization certificates (E&IP Act) ..... D55-23(25)

## TURKEY

designated country, NATO (TI 708) ..... D49-20(1)  
 tariff treatment ..... D48-1  
 transit authorization certificates (E&IP Act) ..... D55-23(25)

## TURKS AND CAICOS ISLANDS (WI)

BP tariff ..... CT3(2)  
 rates of duty (W.I.T. Agr.) ..... CT9



## UGANDA PROTECTORATE

BP tariff..... CT3(2)

UNCLAIMED GOODS           see "ABANDONED"

UNDERVALUATION           see "VALUATION"

UNIFORMS                   see "OFFICERS"

UNION OF SOUTH AFRICA   see "AFRICA"

## UNION OF SOVIET SOCIALIST REPUBLICS

export control (E&IP Act)..... D55-23(12)  
 goods of U.S.S.R. origin (form G 9)..... D46/19  
 tariff treatment..... D48-1

UNITED KINGDOM (Great Britain and Northern Ireland) and  
Colonies

BP tariff..... CT3(2)  
 designated country (TI 708) ..... D49-20(1)  
 frozen fish for..... D54-4  
 funds (U.K.) tendered in payment of deposits, duties, etc..... D27/20

settlers effects (TI 705) ..... D49-15  
 tariff treatment..... D48-1  
 transit authorization certificates (E&IP Act) ..... D55-23(25)

UNITED NATIONS           see "DIPLOMATIC"

## UNITED STATES OF AMERICA

abbreviations for States ..... D1/5  
 aircraft  
     non-scheduled commercial flights..... D24/18  
     transportation expenses re examination USAF ..... D26/10

automobiles  
     renewal E 50 permits, leased bases in Newfoundland..... D1/2  
     temporary entry by U.S. Government employees ..... D52/29

caskets, hearses, etc.  
     importation by U.S. undertakers..... D44/124

designated country (MI Act) ..... D55-18  
 designated country, NATO (TI 708) ..... D49-20(1)  
 funds (U.S.) tendered in payment of deposits, duties, etc. .... D27/20

UNITED STATES OF AMERICA (con.)

household effects	
temporary entry by U.S. Government employees.....	D52/29
importation of government surplus goods of U.S. origin.....	D46/5
in transit through Canada	
travel between Alaska and U.S.A. ....	D1/20
watering and feeding livestock .....	D25(44)
military service agencies, NATO (TI 708) .....	D49-20(1)
projects in Canada	see also "DRAWBACK" .....
Ballistic Missile Early Warning System.....	D53-16(1)
	D53-13E
bases in Newfoundland	see also "NEWFOUNDLAND"..
automobiles bearing Nfld. licence plates, E 50 permit.	D53-1(9)
excisable goods, exemption, excise duty and taxes ....	D1/32
vehicles imported by contractors (TI 1215) .....	D53/1
	D49/62
DEW Line .....	D53-9
extension, project 660.....	D53-15E
drawings and specifications (form E 29B).....	D4/9
Pinetree Gap Filler.....	D53-14
St. Lawrence power project	see "ST. LAWRENCE SEAWAY"
signing officers, exemption certificates.....	D53/3
Ballistic Missile Early Warning System .....	D53/3
bases in Newfoundland.....	D53/2
DEW Line.....	D53/6, D53/9
Pinetree Gap Filler .....	D53/10
USAF Ground Electronic and Engineering Agency.....	D53/15
USAF Refuelling Base .....	D53/15
USAF signing officers .....	D53/3
U.S. Navy sponsored.....	D53/12
U.S. Weather Station.....	D53/2



## UNITED STATES OF AMERICA (con.)

subsidized agricultural products .....	D46/6
tariff treatment .....	D48-1
transit authorization certificates (E&IP Act) .....	D55-23(25)
U.S. citizens operating tourist camps or resorts .....	D1/19
U.S. exporters of cotton goods, - landing certificates (form C 10) .....	D15/1
U.S. shippers export declaration	
date stamped and endorsed with manifest Nos. ....	D25/4
filed with Canadian Customs .....	D25/2, D44/2

## UNLAWFULLY

keeping or selling imported goods see also "IMPORTATION" .. CA203(1)

UNLOADING                      see "LANDING"

UNSHIPPING                    see "LANDING"

## URUGUAY

designated country (MI Act) .....	D55-18
tariff treatment .....	D48-1



VALUATION FOR DUTY, OR FAIR MARKET VALUE.....	CA36(1), D43(22)
see also "INVOICES"	
abnormally low, home market values.....	D46/1
additions .....	CA40B
advance, after purchase, not subject to special duty .....	CT6(regns), D43(26)
rate of exchange.....	CT6(regns)
appeals to Exchequer Court on questions of law.....	CA45(1)
appeal deemed action .....	CA45(16)
appearance by 3rd parties .....	CA45(5)
content of notice of appeal .....	CA45(8)
- effect of striking out .....	CA45(14)
- reply .....	CA45(9)
- striking out notice of appeal.....	CA45(12)
- striking out reply .....	CA45(13)
costs.....	CA45(18)
cross-appeal.....	CA45(10)
- reply to cross-appeal .....	CA45(11)
disposition of appeal.....	CA45(17)
how appeal instituted.....	CA45(2)
leave to oppose appeal .....	CA45(6)
notice to be filed with Tariff Board .....	CA45(4)
rules.....	CA45(19)
security for costs .....	CA45(7)
service of notice of appeal.....	CA45(3)
transfer of record and exhibits.....	CA45(15)
appeal to Supreme Court .....	CA45(20)
appeals to Tariff Board.....	CA44(1)(a)
automobiles (TI 703c).....	D49/24
best article in packages to be average .....	CA40A(5)
certified invoices not available (DND) .....	D46/10
Chinese manufactures.....	D46/19
close-outs.....	D46-14
cost plus reasonable profit.....	CA39(1)
duration of order .....	CA39(2)

VALUATION FOR DUTY, OR FAIR MARKET VALUE (con.)

cotton sheets, pillowcases and fabrics other than prime quality.....	D46-15
cotton textiles .....	D46/15
coverings, usual (TI 710) .....	D49/4
currency of country of export      see also "CURRENCY".....	D43(24)
cut flowers .....	D46-10
deferred quantity allowances.....	CT6(regns), D43(26)
defined .....	CA2(1)(s)
- value .....	CA2(1)(2)
Deputy Minister may refer to Tariff Board.....	CA46(1)
reference deemed appeal .....	CA46(2)
determination of cost of production, gross profit, etc. ....	CA40
determination of value for duty .....	CA35(1)
direct shipment .....	D38
discontinued lines .....	D46-14
discounts      see also "DISCOUNTS" .....	CA40A(4)
drawback allowed by foreign governments, etc. ....	CA40A(2)
fee to commission agent (T.B. decision).....	D50-37
finality of classification or appraisal .....	CA43(1)
review by Deputy Minister.....	CA43(3)
review by Dominion Customs Appraiser.....	CA43(2)
foreign import duties excluded.....	CA40A(3)
tea from U.K. ....	CT5(5)
foreign tax excluded .....	CA40A(2)
freight allowances .....	CT6(regns), D43(26)
goods on consignment.....	CA40A(6)
goods passing in transit through another country.....	CA41, D43(23)
direct shipment .....	D38



## VALUATION FOR DUTY, OR FAIR MARKET VALUE (con.)

government surplus goods .....	D46/4
of U.S. origin .....	D46/5
import entries, - nearest dollar .....	Misc.40
invoice to show f.m.v. in currency of country of export.....	CA47(1)
Japanese manufactures .....	D46/19
job lots .....	D46-14
minimum value .....	CA40A(1)
motor vehicle parts (TI 438c,d,e)	
cost, importations .....	D49-22(12), D49-23(12)
cost, non-Commonwealth material.....	D49-22(8.3), D49-23(8.3)
cost, purchases by manufacturer in Canada.....	D49-22(8), D49-23(8)
- iron, steel or aluminum content.....	D49-22(9), D49-23(9)
- rubber or cotton content.....	D49-22(10), D49-23(10)
factory cost of production incurred in Commonwealth	
- computation .....	D49-22(13), D49-23(13)
- defined.....	D49-22(4.1), D49-23(4.1)
- duties, taxes, royalties, etc. not included .....	D49-22(4.3), D49-23(4.3)
- estimated percentage .....	D49-22(3c), D49-23(3c)
- not to include incomplete chassis exported and certain military vehicles.....	D49-22(11), D49-23(11)
manufacturers overhead expenses.....	D49-22(4.2), D49-23(4.2)
not to include internal tax on drawback or refund	
goods imported into country of export .....	D43
obsolete goods.....	D46-14
plans, drawings, blueprints     see also "PLANS" .....	D46-13
blueprints of a church (T.B. ruling).....	D50-37
plumbing fixtures from U.S.A. ....	I-238
prejudicially or injuriously affecting Canadian producers.....	CA40A(7c)
quantities or values, duties apply to specific.....	CA48

VALUATION FOR DUTY, OR FAIR MARKET VALUE (con.)

redetermination or re-appraisal.....	CA43(4)
effect .....	CA43(5)
instructions.....	D45/1
used or 2nd hand goods.....	D45/5
- requests for information.....	D45/5
remnants .....	D46-14
fabrics .....	D46-16
rules to be applied in ascertaining value .....	CA36(2)
sales and excise taxes	
pro-rating on packaging materials.....	ET1/21
settlers' effects .....	D49/37
sight entries.....	D44/42
special cases .....	CA38
steel sheets, strip and plates	
other than prime or first quality.....	D46/9
subsidy, drawback, royalty, rent, etc.	
allowed in country of export, to be included .....	CA40B(1)
textiles from U.S.A. ....	D46/12
cotton .....	D46/15
trucking charge (T.B. decision) .....	D50-37
under the Customs Act.....	D43(22)
undervaluation	
special or dumping duty.....	CT6(1), D43(25)
see also "SPECIAL DUTY"	
goods of a class or kind made or produced in Canada ....	CT6(1)
U.S.S.R. goods (form G 9).....	D46/19
unused other-than-prime quality goods .....	D46-14
when value for duty to be cost of production plus profit.....	CA37
where market price has declined.....	CA40A(7)
fresh fruit or vegetables of a class or kind produced in	
Canada .....	CA40A(7b)
wool imports .....	D46/16

VAULTS AND SAFES

combination locks .....	D27/48
-------------------------	--------

VEGETABLES

see "FRUIT AND VEGETABLES"

## VEHICLES

- automobile, defined..... D1-1(2b)
- British Commonwealth armed services
  - duty and tax remission on automobiles ..... D52-8
- Canadian
  - Canadians studying in U.S.A. (forms E 50 or E 50B) ..... D1/33
  - employed with diplomatic missions, etc. in U.S.A. .... D52/27
  - exemption on automobiles (TI 703b) ..... D49/13
  - identification form E 60 see also "FORMS, E 60" ..... D1/23
  - Newfoundland licence plates ..... D1/32
- repairs and replacements abroad see also "REPAIR" ..... D5(4), D5/1, D5/3
  - penalties for infraction ..... En/12
  - provisional release at frontier ..... D5/3
  - trailers ..... D5/3
- returning residents (TI 703c) ..... D49/24
  - Canadian Government employees ..... D49/24
  - members of armed forces ..... D49/24
- tires and tubes obtained abroad as replacements ..... D5(4)
  - penalties for infraction ..... En/13
- commercial motor vehicle (Customs) regulations ..... D3(1)
- commercial, transporting goods in bond ..... D3
  - accident or emergency en route
    - goods may be stored pending re-forwarding ..... D3(32.3)
    - procedure ..... D3(32.1)
    - special service charges ..... D3(32.5)
    - unsealed vehicles, transfer of load without supervision.. D3(32.4)
- advice note manifesting see also "MANIFESTING" ..... D3/1
- approved bonded highway carriers ..... D3/30
  - bonded carrier, defined ..... D16-2(2a)
  - only authorized carriers may transport beyond frontier . D3(20)
  - only under authority of permit ..... D3(3)
- Canadian or duty-paid
  - in bond goods may be forwarded with domestic or duty-
    - paid ..... D3(26.1)
  - separation of in bond and duty-paid shipments ..... D3/3
  - requiring repairs or accessories abroad ..... D3(41), D5/3
  - accessories not permitted under TI 703b ..... D49/12
  - seals not required if goods checked against manifest .... D3(26.1)
- checking shipments at border ..... D25(34)
- convoy service ..... D3(23)
- discharging part cargo en route to destination ..... D3(24)
- draymen ..... D3/10
- from sufferance to examining warehouse ..... D3(36)

VEHICLES (con.)

commercial, transporting goods in bond (con.)

general permit see also "PERMITS"

application on prescribed form ..... D3(4)  
bond required see also "BONDS" ..... D3(4)  
form E 50B see also "FORMS, E 50B" ..... D3/14  
increases in fleet reported to Department ..... D3(30)

marking vehicles "Canada Customs Bonded Carrier" ... D3(6)  
- applies to trucks, tractors, trailers, semi-trailers  
and boxes ..... D3(29)  
- RCMP or Customs may check authenticity ..... D3(29)

may pick up additional goods for export ..... D3(28.2)  
violation of regulations ..... D3(13)  
when they may carry goods ..... D3(17)

goods ex-vessel forwarded unchecked and unsealed to  
sufferance warehouse.... D3(27)

identification form E 60 ..... D1/23

in transit through Canada

repair parts and tires imported, subject to duty and taxes D3(40.2)

in transit through U.S.A. .... D3(34)

accident or emergency in U.S., procedure ..... D3(35)

form E 60 see also "FORMS, E 60" ..... D3(10)

use of non-duty-paid tractors prohibited..... D3(34)

list of highway sufferance warehouses ..... D9

manifesting on interior ports

articles for diplomatic representatives (TI 706) ..... D3(19)

articles for display at conventions or exhibitions (TI 700) D3(19)

articles imported temporarily for special use..... D3(19)

settlers effects ..... D3(19)

travellers baggage (TI 703c) ..... D3(19)

marking vehicles ..... D3/8

mobile telephones or 2-way radio

authorization from DOT..... D3(39)

non-duty-paid foreign

form E 50B see also "FORMS, E 50B" ..... D3(7)

- issued to residents of Canada..... D1/15

- name in block letters for tracing purposes ..... D1/25

international service ..... D3/11

not allowed to load and discharge within Canada ..... D3(8.2)

- certain exceptions..... D3/11

tractor cannot haul another trailer to an inland point.... D3(40.1)

when they may carry goods under permit..... D3(18)

when they may discharge or load in Canada ..... D3(9), D3/11



## VEHICLES (con.)

## commercial, transporting goods in bond (con.)

Provincial or State authority re licensing ..... D3(12)  
remanifesting, in bond for export ..... D3/5  
responsibility of vehicle owners ..... D3(11)

sealing requirements      see also "SEALS" ..... D3(21), D25(15)  
    applied and removed under customs supervision ..... D25(14)  
    charges at frontier examining warehouse ..... D20/4  
    goods in transit through Canada ..... D3/20  
    - doors with removable hinge pins ..... D3/22

goods in transit through U.S.A. .... D3/20  
if not sealed, goods checked against manifest ..... D3(21)  
if not sealed, goods checked against manifest at frontier... D3(28.1)  
items too heavy or big may be exempted ..... D3(22)

short landing certificates (form C 17) ..... D16-4  
single trip permit  
    application form E 22 ..... D3/10  
    Collector may issue ..... D3(16)  
    may pick up additional goods for export ..... D3(28.2)  
    when they may carry goods ..... D3(17)

special service      see also "SPECIAL SERVICE" ..... D26/5  
transshipment at carriers terminals ..... D3(26.2)

commercial, transporting passengers ..... D3  
    in transit through U.S.A. (form E 60) ..... D3(10)  
        see also "FORMS, E 60"

non-duty-paid foreign  
    form E 50B      see also "FORMS, E 50B" ..... D3(8)  
    when they may discharge or load in Canada ..... D3(9)  
Provincial or State authority re licensing ..... D3(12)

diplomatic representatives

copies of import entries to Department (TI 706).....	D52/28
entry subsequent to first arrival .....	D52-1(5)
- procedure .....	D52/2

drive-yourself cars ..... D1/10

## importation

clearing commercial shipments on form B 16..... D44-1(3)  
description of motor trucks on import entries ..... D44/35

imported free and subsequently sold..... CA220

luggage trailers rented see also "FORMS E 29" ..... D1/11

duty-paid trailers..... D1/11

violation of regulations ..... D1/11

parts (TI 438c,d,e)      see also "VALUATION"

declaration re qualification for entry..... D49-22(3), (6),  
D49-23(3), (6)

exemption or refund . . . . .	D49-22(5), D49-23(5)
-------------------------------	-------------------------

factory cost of production incurred in Commonwealth,  
defined . . . . . D49-22(4.1),  
D49-23(4.1)

manufacturers overhead expenses, defined . . . . . D49-22(4.2),  
D49-23(4.2)

Provincial registration (form K 22) ..... D1/14

used or 2nd hand (TI 1215)

antiques or collectors items ..... D49/63

contractors at leased bases in Nfld. .... D49/62

diesel-powered for mines, quarries, etc. or construction D49/62

gifts from relatives or friends abroad..... D49/62

non-residents employed in defence projects..... D49/62

prohibited..... D49/61

provisions of TI 703c..... D49/62

returning residents ..... D49/62

summer residents ..... D49/62

| travellers, damaged or disabled in Canada ..... | D49/62 |

## VEHICLES (con.)

'master', defined .....	CA2(1)(k)
NATO Forces and dependents .....	D52/14
duty and tax remission on automobiles .....	D52-8
U.S. bases in Newfoundland.....	D52-9
 non-residents	
British Commonwealth armed services	
duty and tax remission on automobiles.....	D52-8
 commuters' stickers.....	D1/38
ports eligible .....	D1/38
record to be kept .....	D1/38
who would qualify.....	D1/38
 disabled or damaged, under permit E 50 .....	D1/18
- repair parts on form E 29.....	D1-1(6)
 instructions re E 50 permits .....	D1/1
mobile telephones or 2-way radios.....	D1-1(5)
- authorization to use in Canada .....	D1-1(5)
 regulations.....	D1-1
report outwards, when E 50 lost.....	D1/2
 statistical return	
under form E 50 .....	D1/3
surrendering State licence cards .....	D1-1(4)
 officers' .....	see "OFFICERS"
parts, defined (TI 438e) .....	D50-26
rented from U.S. agencies .....	see also "FORMS E 50 and E 50B" D1/10
report .....	see "REPORT"
search and detain, officers and others may.....	CA131(1)

VEHICLES (con.)

- seized see also "SEIZURES"
- officers may not use..... D20/41
- storage of motor vehicles ..... En/26
- settlers or returning residents
- frontier to destination on form E 50B..... D49/37
- registered in name of husband or wife or both..... D49/37
- statistical information for DBS (form E 60A) ..... D1/23
- stopping of, - refusing when required in Queen's name ..... CA243
- temporary entry see also "FORMS, E 50", "TEMPORARY ADMISSION"
- automobiles for racing (form E 29B) ..... D4/4
- hearses, funeral vehicles and caskets by U.S. undertakers.. D44/124
- racine automobiles and motorcycles ..... D4-3(2)
- leaving or re-entering Canada during life of entry ..... D4-3(1)
- U.S. Government employees ..... D52/29
- tourists becoming settlers ..... D49/35
- U.S. bases in Newfoundland
- importation, or purchase in Canada ..... D53-1(5), D1/32
- U.S. Government employees
- temporary entry ..... D52/29
- U.S. military personnel
- Newfoundland licence plates ..... D1/32
- used in conveying goods liable to forfeiture ..... CA181(1)
- vehicle, defined see also "DEFINITIONS"..... CA2(1)(t)

VENEZUELA

- tariff treatment..... D48-1

VENUE, PROSECUTION OR SUIT

see "LEGAL PROCESS"



articles of agreement with crew (CS Act).....	D18(41)
bill of health	
Collector may grant.....	CA125, D15(4)
ships to Cuba.....	D18/3
board	
officers may, and have access .....	CA134
officers may be stationed on .....	CA136
- master refusing.....	CA240(1)
officers may, within 3 miles .....	CA10(1)
boats and canoes	
summer residents .....	D49/41
breaking bulk.....	CA176
Canadian	
repairs abroad	see also "REPAIR"..... D5(4), D5/1
Canadian waters <sup>1</sup> , defined.....	CA2(1)(b), CA page 83
canals	
goods carried through, - powers of G. in C. to make	
regulations ..	CA274(1)
- duty if owner refuses.....	CA274(2)
certificates	see "CERTIFICATES, clearance of vessels"
clearance	see also "CLEARANCE", "FORMS, C 8"
immigration requirements (I Act) .....	D18(41)
coasting trade .....	D18
bond requirements (form D 12).....	D18(11)
British built, British registered may engage coast without a	
licence...	D18(Pt.2)
clearance may be given to next port until inspection	
certificates produced...	D18(Pt.2)
British registered only .....	D18(4), (7), (38.10)
not applicable to pleasure craft, police patrol boats,	
dredges, etc.....	D18(7)
cargo ships registered elsewhere.....	D18(Pt.2)
provisions of Canada Shipping Act.....	D18(Pt.2)
coasting trade, defined .....	D18(2)
dredges cannot engage in .....	D18(38.11)

VESSELS (con.)

coasting trade (con.)

equipment and repairs, duties on..... CA54(1)  
- exception ..... CA54(3)  
- penalty for neglect ..... CA54(2)

foreign, not to engage in ..... D18(44)  
in bond goods under A 16 manifest..... D18(15), (44)  
in transit goods, via a foreign port..... D18(26)

licensing see also "LICENCES" ..... D18(8)  
form, E 5..... D18/10  
use of forms A 6, A 7 and C 8..... D18(9)

not involved in carrying goods or passengers for gain or hire  
cannot engage in..... D18(38.11)  
not licensed, use of forms A 6, A 7, and C 8..... D18(8)  
not required to report at clearing station when from a  
Canadian port..... D18(46)  
only British ships may engage in..... D18(Pt.2)  
pleasure craft cannot engage in ..... D18(38.11)

police patrol boats cannot engage in ..... D18(38.11)  
prohibited goods, carrying ..... CA226  
qualifications to engage in ..... D18(38.11)  
radio inspection certificate ..... D18(41)

regulations ..... D18(6)  
- powers of G. in C. to make ..... CA285, CA287

shipping report (DBS form S 1)..... D18(12), (39),  
D18/11  
transporting fish from fishing grounds.. D18(30)  
tugs and work boats..... D18(38.12)

concealed goods found on board ..... CA198  
entering other than port of entry ..... CA171(1)  
default of payment, sale of..... CA171(2)  
permission to load or unload ..... D18/1

## VESSELS (con.)

entry outwards	see "ENTRY, export"	
failure to report .....		D18/2
ferries		
office, warehouse accommodation to be provided.....		D18(43)
railway car, reporting (forms A 1, A 5) .....		D18(25)
reporting daily (forms A 6, A 7) .....		D18(24)
scows, barges, etc. used as.....		D18(43)
statistical record of tourist automobiles, trucks, etc. ....		D18(43)
fishing, Canadian	see also "FISHING"	
certificate re equipment .....		D18(42)
fishing vessel, defined .....		D18(Pt. 3)
offence, not providing compasses, supplies, etc. ....		D18(42)
reporting at beginning and end of season (forms A 6, A 7)...		D18(27)
restrictions of fishing limits.....		D18(42)
transporting goods or passengers, reporting .....		D18(29)
fishing, foreign (CFP Act) .....		D18/37
licence to enter Canadian ports .....		D18/37
foreign		
may tow from a Canadian to a foreign port or vice versa ...		D18(45)
not to engage in coasting .....		D18(17)
to one or more Canadian ports and vice versa .....		D18(17)
foreign built, registered in Canada		
international trade only .....		D18(3)
forfeiture, conveying goods liable to .....		CA181(1)
hovering		
Canadian waters, in .....		CA139
evidence of location.....		CA139(8)
may be boarded and brought into port .....		CA139(3)
may be fired into, after signal of a gun .....		CA139(5)
must come to stop when required.....		CA139(4)

VESSELS (con.)

hovering (con.)

no throwing overboard or destruction of cargo .....	CA139(7)
officer indemnified.....	CA139(6)
officer may board and search .....	CA139(9)
onus upon all persons on board.....	CA139(11)

refusal to comply or answer questions .....	CA139(3)
seizure and forfeiture .....	CA139(10)
- exemptions .....	CA139(10)(a), (b), (c)
where powers may be exercised .....	CA139(12)

imported for repair.....	D4/7
'inland navigation', defined .....	CA2(1)(w)
international traffic	
crew manifests .....	D18/8
permission to load or unload at places not Customs ports ...	D18/1
persons boarding incoming (form Y 38).....	D18/9

safety equipment certificates.....	D18/33
- list of countries in Convention .....	D18/33

in transit goods	see "IN TRANSIT"
licensing	see "LICENCES"
'lightening'	
defined .....	CA2(1)(x)
special permission.....	CA8(2)

liquors, carrying

watchman on board, in port .....	CA240(2)
----------------------------------	----------

list of vessel clearing stations .....	D9
load lines (CS Act).....	D18(41)
loading of timber .....	D18(41)
scows and barges, not carrying passengers or crew .....	D18(45)



## VESSELS (con.)

master	
answering questions.....	CA13, CA82(1)
defined.....	CA2(1)(k)
must have manifest on board.....	CA7(1)
production of goods and declaration.....	CA12(3)
to show all imported goods discharged.....	CA81
persons boarding incoming (form Y 38).....	D18/9
pilotage dues (CS Act).....	D18(41)
pleasure craft, Canadian.....	D18(23)
registered or licensed in Canada, permit C 12.....	D18/12
special service.....	D26/3
pleasure craft, non-residents	
admitted for period not over six months.....	D18(22), (40.1)
foreign calls, to declare goods acquired.....	D18(22)
not under own power.....	D18(40.4)
over 50 tons, or carrying a paid crew.....	D18(40.3)
owner operated, under 50 tons.....	D18(40.2)
port dating stamp on triplicate form C 13 spec.....	D18/14
special service.....	D26/3
temporary importation by Canadian residents.....	D18/14
winter storage.....	D18(22), (40.6)
- Collector's supervision.....	D18(40.6)
- only power driven.....	D18(40.6)
prohibited, smuggled or unmanifested goods found.....	CA194
- penalties.....	CA194(a), (b)
quarantine regulations	
U.S. pratique.....	D18/3
vaccination requirements.....	D18/4
registration.....	D18(47)
importing, must be registered.....	CA102
ships built outside Canada.....	D18(47)
- consent of Minister of Transport.....	D18(47)

VESSELS (con.)

repairs, goods unladen .....	CA106(1)
- to be entered .....	CA106(2)
- if goods sold .....	CA107, CA108
report inwards and outwards .....	see "REPORT"
safety and inspection (CS Act) .....	D18(41)
sailing ship, defined .....	D18(48)
sale of, - surplus to owner .....	CA129
search and detain, officers and others may .....	CA131(1)
seizure .....	see "SEIZURES"
shipping casualties, reports, forms WR 1, WR 2 .....	D18/32
shipping master's certificate (CS Act) .....	D18(41)
shipping report (DBS form S 1)	
coastwise movements .....	D18/11
international ice patrol in North Atlantic .....	D18/36
ship station radio regulations (CS Act) .....	D18(41)
cargo ships, 500 gross tonnage and over .....	D18(41)
passenger ships over 65 ft. in length .....	D18(41)
radio telephone operators certificate .....	D18(41)
ships stores .....	see "SHIPS STORES"
short landing and damage certificates .....	D16/6
checking record of whole packages missing with ships	
documents .....	D16-3(2)
sick mariners dues (CS Act) .....	D18(41), D18/5
Canadian Government vessels	
- withdrawal of free treatment .....	D18/6
fishermen .....	D18/31
U.S. Government vessels .....	D18/6
signals, making to or from .....	CA205(1)
- onus of proof .....	CA205(2)
small, not exceeding 15 tons	
application of regulations (CS Act) .....	D18(Pt.3)
licensing regulations .....	D18(Pt.3)
life saving appliances and fire extinguishing equipment .....	D18(Pt.3)
- literature, when for pleasure purposes .....	D18(Pt.3)
- literature, when not over 5 tons and not a pleasure yacht ..	D18(Pt.3)

## VESSELS (con.)

small, not exceeding 15 tons (con.)

marking ..... D18(Pt.3)  
- dealers licence No. .... D18(Pt.3)  
- not to be operated unless marked ..... D18(Pt.3)

method of calculating tonnage ..... D18/16  
operation, must have required licence..... D18(Pt.3)  
- prosecutions for violation ..... D18(Pt.3)

production of licence ..... D18(Pt.3)  
safety equipment standards ..... D18(Pt.3)

smuggling ..... CA200  
special service..... D26/3  
steamship inspection, - scale of fees see also "FEES" ..... D18(1)  
stopping of, refusing when required in Queen's name..... CA243  
stowage of cargo not to be altered.. ..... CA8(3)

time of arrival..... CA100(d)  
time of departure..... CA100(e)  
tow, unlawfully takes another in..... CA230(1)  
- sale of vessel ..... CA230(2)

tugs, barges, towing  
entering or leaving Lake Champlain, reporting..... D18(45)  
export permits or certificates filed before unmanufactured  
timber taken in tow. .... D18(45)

only by vessels entitled to coast ..... D18(45)  
- foreign waters, special manifests..... D18(45)  
subject to same regulations as other vessels..... D18(45)

VESSELS (con.)

under 200 tons, not permitted to carry intoxicating beverages	
for export .....	D18(5)
unseaworthy ships may be detained (CS Act).....	D18(41)
vessel clearing stations.....	D18(46)
appointed by Minister .....	D18(31)
duty-paid goods only may be discharged.....	D18(32)
officers not to issue coastwise clearances or coasting	
licences ...	D18(46)
remuneration to officers .....	D18(37)
special service.....	D18(34), (35)
vessels, defined	see also "DEFINITIONS".....
warehousing port, defined.....	CA2(1)(u)
wrecked or stranded	D19(20)
goods landed without entry.....	CA109
reports of shipping casualties, forms WR 1, WR 2.....	D18/32

VIETNAM

tariff treatment .....	D48-1
------------------------	-------

VIETNAM, NORTH

export control (E&IP Act) .....	D55-23(12)
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VIRGIN ISLANDS (WI)

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9







access, fraudulent .....	CA214
alterations, premises, to be approved.....	D20(20), D20/1
application for permission to operate.....	D20(12)
accompanied by plans and security .....	D20(12)
bonded warehouses, class II .....	D20(10)
application and security (form E 52) .....	D20/1
approval of changes in terms .....	D20/1
bond and conditions (form D 10) .....	D20(13), (14)
cattle in transit through Canada .....	D20(10.2)
coal and coke ex-warehouse entries weekly.....	D20(34)
conditions for closing .....	D20/1
construction of buildings .....	D20(18)
deficiencies shall be duty paid .....	D20(32)
deficiencies, wines and spirits in casks.....	D20(31)
designation over principal entrance.....	D20(25)
entry for duties and taxes required on deficiencies .....	D20/11
goods cleared within 2 years.....	D20(30.1)
goods removed when ex-warehouse entry passed.....	D20(29)
imported tobacco products not exported duty free without permission .....	D20(10.3)
inspection report (form K 4) .....	D20/11
instructions to lockers .....	D20/11
intoxicating liquors                 see also "WINES AND SPIRITS"	
Provincial agencies .....	D20(16)
restrictions .....	D20(24)
licence fees                 see also "FEES".....	D20(27)
locks may be supplied by Department .....	D20(22)
method of keeping ledgers .....	D20/10
officers attendance .....	D20(28)
where in same premises as excise.....	D20(28.2)
order to deliver ex-warehouse (form C 4) .....	D20/11
order to receive into warehouse (form C 3).....	D20/11
printed matter and consumable goods, circuses, shows, etc. ....	D4-3(2)
removal from one port to another .....	D20/11
repacking goods .....	D20(35)
responsibility of lockers .....	D20/11

WAREHOUSING, CUSTOMS (con.)

bonded warehouses, class II (con.)

rotation of lockers every six months .....	D20/11
service charges .....	D20/3
diary kept by supervising officer .....	D20/3
gauging wines and spirits .....	D20/14
more than one warehouse at same port .....	D20/3
privileges withdrawn if charges unpaid .....	D20/3

stock certificates, signed in bond .....	D20/18
stowage of goods .....	D20(36)
transfers within port	
change of ownership .....	D20/10
without change in ownership .....	D20/11
two or more warehouses at different ports .....	D20/2

wines, spirits and raw leaf tobacco

cleared within 4 years .....	D20(31)
deficiency allowances, wines and spirits .....	D20/15
gauging wines and spirits .....	D39(17), D20/14
raw leaf, - entries for consumption .....	D20(33)
time in warehouse may be extended .....	D20(31)

bonds	see also "BONDS", "FORMS, D 10"...	D20(13), (14), (15)
amount of bond .....		D20(13), (14), (15)

Canadian Government warehouses, class I .....	D20(4)
customs express branch warehouse .....	D20(4a)
storage charges           see also "STORAGE CHARGES" ..	D20(6.1)

examining warehouse .....	D20(4b)
damaged packages .....	D44/9, 10
ordering goods for examination .....	D44/10
- care to be exercised .....	D44/10

highway frontier examining warehouse .....	D20(4c)
storage charges            see also "STORAGE CHARGES" ...	D20(7.1)

Queens warehouse .....	D20(4d)
duty paid shipments removed in error .....	D20/31
goods removed to, notification to consignee (form E 44) ....	D20/31
storage charges            see also "STORAGE CHARGES"...	D20(9)
when not available, use customs premises or sufferance warehouse .....	D20(5)



## WAREHOUSING, CUSTOMS (con.)

cattle and swine slaughtered in bond .....	CA78, 273(a)
concealing or removing warehoused goods .....	CA211(1)
- remaining goods liable .....	CA211(3)
- same as smuggling .....	CA211(2)
- unlawful removal .....	CA206
'Customs' warehouse, defined .....	CA2(1)(f), CA2(1)(v)
deficiencies	
entries for duties and taxes on shortages .....	D20/11
natural causes .....	CA74
wines and spirits .....	CA74, D39(8b)
- transfers, Customs to Excise .....	D20/9
duties payable	
at current rates .....	CA75
on quantities originally warehoused .....	CA74
entries	see "ENTRY"
absence of certified invoices .....	D44-1(16)
default of entry, etc. ....	CA23(1)
goods may be entered for warehouse .....	CA65
not corresponding with goods ex-warehoused .....	CA209
not corresponding with report inwards .....	CA210(a)
not warehousing or ex-warehousing goods .....	CA207
outwards to correspond with inwards .....	CA89
perfecting, - wines and spirits re-packed .....	D39(9)
export, landing certificate	see "CERTIFICATES"
ex-warehousing	
powers of G. in C. to make regulations re. ....	CA284
ships stores from bonded warehouse .....	D19(3)
fees	see "FEES", "STORAGE CHARGES"
fire, procedure in event of .....	D20/20, D21/26
forms, rents, etc.	
powers of G. in C. to make regulations .....	CA273(g)
goods at risk and charge of owner .....	CA23(1)
Crown Liability Act .....	D44/15
goods damaged while in Customs .....	CA62
grain ground in bond .....	CA78, CA273(a)
licence fees	see also "FEES" .....
	D20/3

WAREHOUSING, CUSTOMS (con.)

light, telephone, heat, and cleaning services .....	D20(19c)
misdescription of goods      see also "DESCRIPTION" .....	CA210(b)
office and examining accommodations .....	D20(19a)
packages	
importer may abandon .....	CA77
opening or unpacking      see also "CONTAINERS" .....	CA215
storage, wines and spirits .....	D39(18)
passing goods to another port .....	CA67
plans, drawings, blueprints, for inspection see also "PLANS" ..	D46-13(6)
removal may be in bond .....	CA66
rent payable by importer .....	CA69, CA76(3)
- powers of G. in C. to make regulations .....	CA273(g)
responsibility of operator .....	D20(23)
samples	
owner may sort or repack goods and take .....	CA73
special service .....	D26(3), D26/7
spirits and wines	
gauging in warehouse .....	D20/8, D20/14, D39(17)
marks and Nos. on containers .....	D39(18)
proof spirit, - what it is .....	D21/11
spirits for blending .....	D20/8
storage charges      see also "STORAGE CHARGES" ...	D20/4
storage, foreign grain in elevators .....	D20/17
storage or safekeeping of imported goods .....	D20(3)
sufferance warehouses, class III .....	D20(11)
after 30 days, forwarded to Queens warehouse .....	D20(30.2), D25(16)
airline or shipping companies .....	D20(11a)
airline sufferance warehouses .....	D24/11
application and security (form E 52) .....	D20/1
bond, and conditions .....	D20(15)
commercial motor vehicle .....	D20(11b)
approved bonded highway carriers .....	D3/30
available to all bonded carriers .....	D20(21)
detention compound or parking area provided .....	D20(18.2)
list of highway sufferance warehouses .....	D9
remanifesting for export .....	D3/5
transporting goods from sufferance to examining warehouse	D3(36)
construction of buildings .....	D20(18)

## WAREHOUSING, CUSTOMS (con.)

## sufferance warehouses, class III (con.)

express companies ..... D20(11a)  
gauging wines and spirits ..... D39(17), D20/14

## no bond required

by Government of Canada ..... D20(17b)  
by National Harbours Board ..... D20(17a)

other than those specified ..... D20(11c)

powers of G. in C. to appoint and regulate ..... CA278(1)

contracts not affected ..... CA278(3)

goods arriving by railway ..... CA278(2)

goods arriving by vessel ..... CA278(1)

railway companies ..... D20(11a)

released from bond by customs ..... D25(19)

storage, foreign grain in elevators ..... D20/17

transfers in bond ..... D20/10

unloading only at ..... CA8(2), 278(1)

termination of privilege for cause ..... D20(26)

## time for clearing

finally, within 2 years ..... CA76(1)

- sale for charges ..... CA76(2)

powers of G. in C. to make regulations ..... CA273(h)

wines and spirits ..... CA273(h), D20/9

- extension upon Departmental approval ..... D39(8c)

transfers in bond see also "EXCISE" ..... CA71(1)

Customs claims to remain ..... CA72(2)

effect of transfer ..... CA72(1)

limitation ..... CA72(2)

powers of G. in C. to make regulations ..... CA273(i)

transporting goods to designated warehouse ..... CA70

unlawful ..... CA218(1)

- goods detained ..... CA218(2)

unshipping and landing goods ..... CA68

'warehouse' defined see also "DEFINITIONS" ..... CA2(1)(f),

CA2(1)(v), D20(2)

warehousing port, defined ..... D19(2o)

washroom facilities and furniture ..... D20(19b)

wines and spirituous liquors exported ..... D21-2E(4)

arrest without	see "LEGAL PROCESS"	
for unloading .....		CA22(1), CA278(1)
void unless goods correspond with report.....		CA92(1), CA184, CA210

conductor to produce to Customs .....	D25(20), (21)
copies - impact registers installed in railway cars .....	D4/22
how prepared.....	D43(2)
marked 'in bond' .....	D25(4)
marks and numbers of packages see also "MARKS".....	D43(2)

barrel, capacity .....	D39(App.)
calculating tonnage of small vessels .....	D18/16
defined .....	CT2(1m)

factor for converting U.S. to imperial.....	D39(App.)
standard imperial, defined.....	D39(20.1)
160 fl. oz. ....	D39(16a)
United States (wines) .....	D39(App.)

importation .....	D55-26
bottled liquors, - gin, rum, whisky and brandy - see TI 156	D39(16a)
inspection and release (W&M Act).....	D55-26
live cattle (TI 5(a)) .....	D49/30
weighing cigars and cigarettes.....	D21/21
list of district inspectors (W&M Act).....	D55-26
specific gravity, how determined .....	D39(App.)
tare and gross	
powers of G. in C. to make regulations .....	CA273(b)
see also "SUGAR"	
ullage, how measured .....	D39(21)

BP tariff .....	CT3(2)
rates of duty (W.I.T. Agr.) .....	CT9
not more than 50% of duties in General Tariff .....	CT9
tariff treatment .....	D48-1
trade agreement .....	CT page 13 (notes)



rates of duty (W.I.T. Agr.) .....	CT9
tariff treatment .....	D48-1

age certificates	
whiskey, brandy or rum imported .....	D21-5
- brandy from France .....	D21/5
BP tariff, - discount (10%) not applicable .....	CT5(3)
crew manifests, - ships in international traffic .....	D18/8
deficiencies allowance in warehouse .....	CA74
casks .....	CA74, D39(8b), D20/15

diplomatic privileges  
copies of import entries to Department (TI 706) ..... D52/28

gauging and sampling	see also "GAUGING" .....	D39(2)
gauging in warehouse .....		D20/14
by excise officer in distillery .....		D20/14
hydrometer	see "HYDROMETRY"	

importation

found in postal parcels.....	D44/87
intoxicating, - excess of 1 qt. ....	D21/2
powers of G. in C. to make regulations.....	CA273(d)
return of spirits previously exported.....	D49/7

rates of duty, West Indies Trade Agreement..... CT9, CT page  
13 (notes)

time of..... CA203(4)  
- smuggled..... CA190(4)  
transfer, Customs to Excise ..... D20/8

burden of proof ..... D21-1(4)

## - licensed distiller or brewer for blending ..... D21-1(3)

- transfer between distilleries..... D21-1(3)

- transportation into and through a Province by common

carrier..... D21-1(3)

liquor and receptacles forfeited and destroyed upon

## conviction..... D21-1(7)

manufacturing or commercial, other than for beverage

## purposes exempted ..... D21-1(8)

penalties for violation ..... D21-1(5)

- in place where liquor imported ..... D21-1(6)

- non-residents. . . . . D21-1(6)

- where accused resides,..... D21-1(6)

sacramental, medicinal purposes exempted..... D21-1(8)

search warrants ..... D21-1(7)

unless consigned to Her Majesty, the Executive Government,  
or Commission, etc. . . . . D21-1(3)

## importation of Intoxicating Liquors Act

interprovincial and international traffic in intoxicating  
liquors..... D21-1

intoxicating liquors, abandoned or unclaimed

## destruction procedure ..... D20/38

in transit through Canada..... D21-2E(6)

non-residents personal baggage  
alcoholic liquor..... D1-1(sch.)

proof, proof spirit, or proof spirits defined ..... CT2(1h)

proof spirit, - what it is ..... D21/11

report inwards, - duty-paid ..... CA7(2)

## WINES AND SPIRITS (con.)

ships stores                    see "SHIPS STORES"  
specific gravity                see "HYDROMETRY"

## strength

ascertained by Sikes' ..... CA51  
fractions of a degree disregarded - testing for duty ..... D50-30

supplies arriving in dining and cafe cars ..... D4/25  
tourists, imported by    see "TOURISTS"

## transported by common bonded carrier

alcoholic beverages ..... D21-1  
licensed distiller or brewer for blending ..... D21-1  
removal between premises of licensees ..... D21-1

warehoused, abandoned to the Crown ..... D20/38

## warehouses, bonded class II

access only by Board, Commission, or Governmental agency D20(24.1)  
bond of board, commission, etc. of any Province ..... D20(16)  
cleared within 4 years ..... D20(31)

licensed distiller for blending ..... D20(24.2)  
manufacturing or commercial use ..... D20(24.2)  
sacramental or medicinal purposes ..... D20(24.2)  
time in warehouse may be extended ..... D20(31)

## WRECK

see also "VESSELS, wrecked"

## derelict, flotsam, jetsam, or

duties on ..... CA52  
possession of, without report or payment of duty ..... CA188  
removing or altering before warehoused ..... CA189  
sale of ..... CA126  
report of railway ..... D25(43)

WRIT OF ASSISTANCE    see "LEGAL PROCESS"

314  
(31/III/60)

## CUSTOMS INDEX



## YUGOSLAVIA

settlers effects (TI 705).....	D49-15
tariff treatment .....	D48-1

## YUKON TERRITORY

exportation of game .....	D54-2(7)
---------------------------	----------

316  
(31/III/60)

## CUSTOMS INDEX

ZANZIBAR

BP tariff..... CT3(2)

318  
(31/III/60)

CUSTOMS INDEX

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